



DEPARTMENT OF THE TREASURY,

Internal Revenue Service

Privacy Act of 1974, as Amended; System of Records Notice

AGENCY: Internal Revenue Service, Treasury

ACTION: Notice of systems of records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Internal Revenue Service, Treasury, is publishing its inventory of Privacy Act systems of records.

SUPPLEMENTARY INFORMATION: Pursuant to the Privacy Act of 1974 (5 U.S.C. 552a) and the Office of Management and Budget (OMB) Circular No. A-130, the Internal Revenue Service (IRS) has completed a review of its Privacy Act systems of records notices to identify IRS 90.006--Chief Counsel Human Resources and Administrative Records minor changes that will more accurately describe these records.

The changes throughout the document are editorial in nature and consist principally of changes to system manager titles, clarifications to the individuals or records covered, and updates to addresses.

Three new systems of records have been published to the IRS' inventory of Privacy Act notices since March 12, 2008:

1. IRS 42.888--Qualifying Therapeutic Discovery Project Records  
(Published March 31, 2011, at 76 FR 17997)
2. IRS 42.005--Whistleblower Office Records.  
(Published January 9, 2008, at 73 FR 1667)

### 3. IRS 37.111--Preparer Tax Identification Number (PTIN) Records

(Published November 15, 2011, at 76 FR 70813).

The following three systems of records maintained by the IRS' Office of Professional Responsibility were amended on October 19, 2010, beginning at 75 FR 64403:

IRS 37.006--Correspondence, Miscellaneous Records, and Information Management Records;

IRS 37.007--Practitioner Disciplinary Records; and

IRS 37.009--Enrolled Agents and Resigned Enrolled Agents.

This publication also incorporates the changes to systems of records maintained by the IRS' Office of Chief Counsel, as published on November 15, 2011, beginning at 76 FR 70815:

IRS 90.001--Chief Counsel Management Information System Records

IRS 90.002--Chief Counsel Litigation and Advice (Civil) Records

IRS 90.003--Chief Counsel Litigation and Advice (Criminal) Records

IRS 90.004--Chief Counsel Legal Processing Division Records

IRS 90.005--Chief Counsel Library Records

Additionally, as part of a reorganization of some work in February, 2012, the Advanced Pricing Agreement program was transferred from the Office of Associate Chief Counsel (International) to the Division Commissioner (Large Business & International); the records pertaining to this program have been transferred from system of records IRS 90.002--Chief Counsel Litigation and Advice (Civil) Records to system of records IRS 42.017-- International Enforcement Program Information Files.

Also, Appendix A has been revised to provide a single address for Privacy Act requests for access or amendment, reflecting the decision to centralize receipt and assignment of such requests.

Finally, system of records 26.055 will be withdrawn as of December 31, 2012, unless the IRS receives communication supporting continuing maintenance of these records; use of private collection agencies was discontinued in 2009, and the records are scheduled for destruction three years after the end of their usage.

The following systems are withdrawn:

#### Treasury/IRS

##### 24.031, Medicare Prescription Drug Transitional Assistance Records

The system is withdrawn because the transitional assistance program expired as of December 31, 2005, and these records are no longer maintained.

##### 34.007, Record of Government Books of Transportation Requests

The system is withdrawn because Forms 496 and 4678, which were the records maintained in this system of records, were declared obsolete many years ago and these records are no longer maintained.

##### 46.022 Treasury Enforcement Communications System (TECS)

The system is withdrawn because the system was transferred to the Department of Homeland Security, which published its System of Records Notice at 73 Fed. Reg. 77779 (Dec. 19, 2008).

### *Systems Covered by This Notice*

This notice covers all systems of records maintained by the IRS as of [enter date of FR publication]. The system notices are reprinted in their entirety following the Table of Contents.

Dated: August 2, 2012

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Melissa Hartman

Deputy Assistant Secretary for Privacy, Transparency, and Records

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IRS 90.005 Chief Counsel Library Records

IRS 90.006 Chief Counsel Human Resources and Administrative Records

Internal Revenue Service (IRS)

Treasury/IRS 00.001

SYSTEM NAME:

Correspondence Files and Correspondence Control Files--Treasury/IRS.

SYSTEM LOCATION:

National Office, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Initiators of correspondence; persons upon whose behalf the correspondence is initiated (including customers and employees who are asked to complete surveys); and subjects of correspondence.

CATEGORIES OF RECORDS IN THE SYSTEM

Correspondence received and sent with respect to matters under the jurisdiction of the IRS. Correspondence includes letters, telegrams, memoranda of telephone calls, email, and other



forms of communication. Correspondence may be included in other systems of records described by specific notices.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To track correspondence including responses from voluntary surveys.

**ROUTINE USES OF RECORDS MAINTAINED BY THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSE OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an

interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when: (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been

compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

System Manager may be any IRS supervisor. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record access procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

Initiators of correspondence and information secured internally from other systems of records in order to prepare responses.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.002

#### SYSTEM NAME:

Correspondence Files: Inquiries about Enforcement Activities--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Initiators of correspondence; persons upon whose behalf the correspondence was initiated; and subjects of the correspondence. Includes individuals for whom tax liabilities exist, individuals

who have made a complaint or inquiry, or individuals for whom a third party is interceding relative to an internal revenue tax matter.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Taxpayer name, address, and, if applicable, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS); chronological investigative history; other information relative to the conduct of the case; and/or the taxpayer's compliance history. Correspondence may include letters, telegrams, memoranda of telephone calls, email, and other forms of communication.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To track correspondence concerning enforcement matters.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding

and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioners, SB/SE, TE/GE, and W&I, and Chief, Criminal Investigation. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3); (d)(1)-(4); (e)(1); (e)(4)(G)-(I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 00.003

**SYSTEM NAME:**

Taxpayer Advocate Service and Customer Feedback and Survey Records--Treasury/IRS

**SYSTEM LOCATION:**

National Office, field and campus offices. (See the IRS Appendix below for address.)



## CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who provide feedback (both complaints and compliments) about IRS employees, including customer responses to surveys from IRS business units and IRS employees about whom complaints and compliments are received by the Taxpayer Advocate Service.

## CATEGORIES OF RECORDS IN THE SYSTEM

Quality review and tracking information, customer feedback, and reports on current and former IRS employees and the resolution of that feedback.

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801; and Sec. 1211 of Pub. L. 104-168, Taxpayer Bill of Rights (TBOR) 2.

## PURPOSE:

To improve quality of service by tracking customer feedback (including complaints and compliments), and to analyze trends and to take corrective action on systemic problems.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or

integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and administrative case control number.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Taxpayer Advocate Service National Office and field offices or Head of the Office where the records are maintained. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

Customer feedback and information from IRS employees.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.007

#### SYSTEM NAME:

Employee Complaint and Allegation Referral Records--Treasury/IRS

#### SYSTEM LOCATION:

Operations Support: Human Capital Office (Workforce Relations: Employee Conduct and Compliance Office). (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Current or former IRS employees or contractors of the IRS who are the subject of complaints received by the IRS, including complaints received by the Treasury Inspector General for Tax

Administration (TIGTA) that are forwarded to the IRS; and individuals who submit these complaints.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Documents containing the complaint, allegation or other information regarding current and former IRS employees and contractors; documents reflecting investigations or other inquiries into the complaint, allegation or other information; and documents reflecting management's actions taken in response to a complaint, allegation or other information.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801; Sections 3701 and 7803 of Pub. L. 105-206, IRS Restructuring and Reform Act of 1998 (RRA1998); and Section 1211 of Pub. L. 104-168, Taxpayer Bill of Rights 2 (TBOR2).

#### PURPOSE:

To provide a timely and appropriate response to complaints and allegations concerning current and former IRS employees and contractors; and to advise complainants of the status, and results, of investigations or inquiries into those complaints or allegations.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component

thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to professional organizations or associations with which individuals covered by this system of records may be affiliated, such as state bar disciplinary authorities, to meet their responsibilities in connection with the administration and maintenance of standards of conduct and discipline.

(7) Disclose information to complainants or victims to provide such persons with information and explanations concerning the progress and/or results of the investigation or case arising from the matters of which they complained and/or of which they were a victim. Information concerning the progress of the investigation or case is limited strictly to whether the investigation/case is opened or closed. Information about any disciplinary action is provided only after the subject of the action has exhausted all reasonable appeal rights.

(8) Disclose information to a contractor, including an expert witness or a consultant hired by the IRS, to the extent necessary for the performance of a contract.

(9) Disclose information to complainants or victims to provide such persons with information and explanations concerning the progress and/or results of the investigation or case arising from the matters of which they complained and/or of which they were a victim. Information concerning the progress of the investigation or case is limited strictly to whether the case is open or closed. Information about any disciplinary action is provided only after the subject of the action has exhausted all reasonable appeal rights.

(10) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed

compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name of individual who submitted the complaint, allegation or other information; or by name of the individual who is the subject of the complaint, allegation or other information.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Chief Human Capital Officer (Operations Support, National Office). (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

#### RECORD SOURCE CATEGORIES:

This system of records is exempt from the Privacy Act provision which requires that record source categories be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act pursuant to U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 00.008

#### SYSTEM NAME:

Recorded Quality Review Records--Treasury/IRS.

#### SYSTEM LOCATION:

Wage & Investment (W&I) call sites. A list of these sites is available on-line at:  
<http://www.irs.gov/help/article/0,,id=96730,00.html>. See the IRS Appendix below for other W&I addresses.

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Employees who respond to taxpayer assistance calls.



## CATEGORIES OF RECORDS IN THE SYSTEM

Quality review and employee performance feedback program records.

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

## PURPOSE:

To administer quality review programs at call sites. Information maintained includes questions and other statements from taxpayers or their representatives on recordings. The primary focus of the system is to improve service of, and retrieve information by, the employee and not to focus on the taxpayer.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to a contractor, including an expert witness or a consultant hired by the IRS, to the extent necessary for the performance of a contract.

(3) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By IRS employee/assistor's name or identification number (e.g., SEID, badge number).

Recorded calls or screens are not retrieved by taxpayer name or Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

##### SAFEGUARDS:

Access controls are not less than those provided for by IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management. Audio recordings and screen capture images are kept long enough for the review and discussion process to take place, generally not more than 45 days.

#### SYSTEM MANAGER AND ADDRESS:

Director, Customer Account Services, W&I. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Officer listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Records in this system are provided by IRS employees identifying themselves when they provide information to assist a taxpayer.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.009

**SYSTEM NAME:**

Taxpayer Assistance Center (TAC) Recorded Quality Review Records--Treasury/IRS

**SYSTEM LOCATION:**

W&I Taxpayer Assistance Centers. A list of these sites is available on-line at:

<http://www.irs.gov/localcontacts>. See the IRS Appendix below for other W&I addresses.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Employees who respond to in-person taxpayer assistance contacts.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Audio recordings of conversations with taxpayers, captured computer screen images of taxpayer records reviewed during the conversation, and associated records required to administer quality review and employee performance feedback programs.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To evaluate and improve employee performance and the quality of service at TAC sites.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component

thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(5) Disclose information to a contractor, including an expert witness or a consultant hired by the IRS, to the extent necessary for the performance of a contract.

(6) Disclose information to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges. Information may also be disclosed to the parties in the alternative dispute resolution proceeding.

(7) Disclose information to the Office of Personnel Management, Merit Systems Protection Board, the Office of Special Counsel, or the Equal Employment Opportunity Commission when the records are relevant and necessary to resolving personnel, discrimination, or labor management matters within the jurisdiction of these offices.

(8) Disclose information to the Federal Labor Relations Authority, including the Office of the General Counsel of that authority, the Federal Service Impasses Board, or the Federal Mediation and Conciliation Service, when the records are relevant and necessary to resolving any labor management matter within the jurisdiction of these offices.

(9) Disclose information to the Office of Government Ethics when the records are relevant and necessary to resolving any conflict of interest, conduct, financial statement reporting, or other ethics matter within the jurisdiction of that office.

(10) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in

connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

### STORAGE:

Paper records and electronic media.

### RETRIEVABILITY:

By name of the employee to whom they apply.

### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management. Audio recordings and screen capture images are kept long enough for the review and discussion process to take place, generally not more than 45 days.

The agency may keep audio recordings and captured computer screen images for a longer period under certain circumstances, including, but not limited to, resolution of matters pertaining to poor employee performance, security (threat, altercation, etc.), or conduct-related issues.

### SYSTEM MANAGER AND ADDRESS:

Director, Customer Account Services, W&I. (See the IRS Appendix below for address.)

### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Records in this system are provided by taxpayers, employees, and IRS taxpayer account records.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.333

#### SYSTEM NAME:

Third Party Contact Records --Treasury/IRS.

#### SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals on whom Federal tax assessments have been made; individuals believed to be delinquent in filing Federal tax returns or in paying Federal taxes, penalties or interest;



individuals who are or have been considered for examination for tax determination purposes, i.e., income, estate and gift, excise or employment tax liability.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Records of third party contacts including the taxpayer's name; Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS); the third party contact's name; date of contact; and IRS employee's identification number (e.g., SEID, badge number).

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7602(c); and 7801.

#### PURPOSE:

To comply with 26 U.S.C. 7602(c), records document third party contacts with respect to the determination or collection of the tax liability of the taxpayer. Third party contact data is provided periodically to taxpayers and upon the taxpayer's written request.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or

integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer's name or TIN.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Director, Collection, Small Business/Self-Employed Division (SB/SE). (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Officer listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Tax records of the individual; public information sources; third parties including individuals, city and state governments, other Federal agencies, taxpayer's employer, employees and/or clients, licensing and professional organizations, and foreign governments under tax treaties.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.334

#### SYSTEM NAME:

Third Party Contact Reprisal Records--Treasury/IRS.

#### SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals on whom Federal tax assessments have been made; individuals believed to be delinquent in filing Federal tax returns or in paying Federal taxes, penalties or interest; individuals who are or have been considered for examination for tax determination purposes; i.e., income, estate and gift, excise or employment tax liability.

## CATEGORIES OF RECORDS IN THE SYSTEM

Records of third party contacts as described in 26 U.S.C. 7602(c), where reprisal determinations have been made, including the taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS); date of contact; fact of reprisal determination; and IRS employee's identification number (e.g., SEID, badge number).

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7602(c); and 7801.

## PURPOSE:

To track the number of reprisal determinations made pursuant to 26 U.S.C. 7602(c)(3)(B).

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS

efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

### STORAGE:

Paper records and electronic media.

### RETRIEVABILITY:

By name and /or TIN

### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

### SYSTEM MANAGER AND ADDRESS:

Director, Collection, SB/SE. (See the IRS Appendix below for address.)

### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records is exempt from the Privacy Act provision which requires that record source categories be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3); (d)(1)-(4); (e)(1); (e)(4)(G)-(I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 10.001

**SYSTEM NAME:**

Biographical Files, Communications and Liaison--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

IRS employees.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Records are biographical data and photographs of key IRS employees.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the media and the public.

(2) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By key employee's name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Chief, Communications & Liaison. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

By employees.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 10.004

#### SYSTEM NAME:

Stakeholder Relationship Management and Subject Files--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who have stakeholder relationships with the IRS, including individuals who attend IRS forums and educational outreach meetings.

#### CATEGORIES OF RECORDS IN THE SYSTEM



Records include stakeholder relationship information, correspondence, newspaper clippings, email and other forms of communication.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301.

**PURPOSE OF THE SYSTEM:**

To track stakeholder relationships and inform individuals about tax administration.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the media and the public.

(2) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

**STORAGE:**

Paper records and electronic media.

**RETRIEVABILITY:**

By name or administrative case control number.

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Chief, Communications & Liaison. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

See “Record Access Procedures” above.

**RECORD SOURCE CATEGORIES:**

Information from news media, and correspondence within the IRS and from IRS stakeholders.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 10.555

**SYSTEM NAME:**

Volunteer Records--Treasury/IRS.

**SYSTEM LOCATION:**

W&I National Office, field and campus offices. See IRS the IRS Appendix below for addresses.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals who promote and participate in IRS volunteer programs; and individuals who have an interest in promoting tax outreach and return preparation, including tax professionals and practitioners.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Volunteer names; contact information; electronic filing identification numbers (EFINs); and information to be used in program administration; and information pertaining to reviews of each site and other information about volunteer operations.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To manage IRS volunteer programs, including determining assignments of IRS resources to various volunteer programs and making recommendations for training or other quality improvement measures.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or the Department of Justice (DOJ) has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS to the extent necessary for the performance of a contract.

(4) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(5) Provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites.

(6) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By the name of the volunteer. Records pertaining to electronic filing capabilities may also be retrieved by the electronic filing identification number (EFIN).

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, W&I. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

Individuals seeking to contest content of a record in this system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B.

**RECORD SOURCE CATEGORIES:**

Treasury employees; Federal, State, or local agencies that sponsor free financial services in coordination with IRS; taxpayers who visit these sites; and volunteer individuals and organizations that provide free tax preparation and tax-related services to these taxpayers.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 21.001

**SYSTEM NAME:**

Tax Administration Advisory Services Resources Records--Treasury/IRS.

**SYSTEM LOCATION:**

Office of Tax Administration Advisory Services (TAAS), LB&I (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Past and potential tax administration advisors who have served or indicated an interest in serving on advisory assignments, and selected officials engaged in tax administration and related fields for matters pertaining to international issues.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Applicant roster database, locator cards or lists with names, addresses, telephone numbers, and organizational affiliations of officials engaged in tax administration; work assignment or application folders of past and potential tax administration advisors, which contain employment history, information, medical abstracts, security clearances, and passport information; bio-data sketches on IRS employees and others engaged in tax administration and related fields.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To identify employees who have expressed an interest in overseas assignments, and to identify historical and current activities pertaining to international issues.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:



Paper records and electronic media.

**RETRIEVABILITY:**

By employee name.

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, (LB&I). (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURESS:**

See “Record Access Procedures” above.

**RECORD SOURCE CATEGORIES:**

Individuals, organizations with which they are associated, or other knowledgeable tax administration experts.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 22.003

**SYSTEM NAME:**

Annual Listing of Undelivered Refund Checks--Treasury/IRS.

**SYSTEM LOCATION:**

Field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Taxpayers whose refund checks have been returned as undeliverable since the last Annual Listing of Undelivered Refund Checks was produced.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and records containing tax module information (tax period, amount of credit balance and Document Locator Number (DLN)).

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To keep track of refund checks returned as undeliverable.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name or TIN.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioners, W&I and SB/SE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 22.011

**SYSTEM NAME:**

File of Erroneous Refunds--Treasury/IRS.

**SYSTEM LOCATION:**

Campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Taxpayers issued erroneous refunds.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Case reference taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by IRS), administrative control number, date of erroneous refund, statute expiration date, status of case, location, correspondence and research material.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To maintain records necessary to resolve erroneous refunds.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another

agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

### **STORAGE:**

Paper records and electronic media.

### **RETRIEVABILITY:**

By taxpayer name and TIN.

### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security and IRM 10.2, Physical Security Program.

### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

### **SYSTEM MANAGER AND ADDRESS:**

Division Commissioners, W&I and SB/SE. (See the IRS Appendix below for address.)

### **NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

### **RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 22.012

**SYSTEM NAME:**

Health Coverage Tax Credit (HCTC) Program Records--Treasury/IRS

**SYSTEM LOCATION:**

W&I National Office and HCTC contractor location offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals who apply for and are eligible for the credit.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Records required to administer the HCTC program.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 26 U.S.C. 35, 7527, and 7801.

## PURPOSE:

To administer the health care credit provisions.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

### STORAGE:

Paper records and electronic media.

### RETRIEVABILITY:



By taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or health care insurance policy number.

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Division Commissioner, W&I. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Individuals eligible under HCTC program; IRS taxpayer account information; Health Coverage providers; Department of Labor; Pension Benefit Guaranty Corporation; state workforce agencies, and the Department of Health and Human Services.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 22.026

**SYSTEM NAME:**

Form 1042S Index by Name of Recipient--Treasury/IRS.

**SYSTEM LOCATION:**

Campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

U.S. citizens living abroad subject to federal tax withholding.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Records include taxpayer's name, address, country of residence and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and name of withholding agent.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To administer the back-up withholding laws and regulations.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name and TIN.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, (LB&I) (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 22.027

**SYSTEM NAME:**

Foreign Information System (FIS)--Treasury/IRS.

**SYSTEM LOCATION:**

Large Business and International (LB&I) National Office, field, and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individual taxpayers who file Form 5471, Information Return with Respect to a Foreign Corporation and Form 5472, Information Return of a Foreign Owned Corporation.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), foreign corporation identification, information relating to stock, U.S. shareholders, Earnings and Profits, Balance Sheet, and other available accounting information relating to a specific taxable period.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To administer laws and regulations relative to foreign owned corporations.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been

compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

Documents are stored and retrieved by Document Locator Number (DLN).

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Division Commissioner, (LB&I). (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.028

#### SYSTEM NAME:

Disclosure Authorizations for U.S. Residency Certification Letters--Treasury/IRS.

#### SYSTEM LOCATION:

Philadelphia Campus. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals and third parties who are subjects of correspondence and who initiate correspondence requesting U.S. Residency Certification.

## CATEGORIES OF RECORDS IN THE SYSTEM

Records relating to the individual requesting certification, including identifying information of the individual requesting certification, and records relating to the identity of third party designees authorized to receive tax information specific to the U.S. Residency Certification request.

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

## PURPOSE:

To certify filing and payment of U.S. income tax returns and taxes to allow a reduction in foreign taxes due in accordance with various treaty provisions for U.S. citizens living abroad and U.S. domestic corporations conducting business in foreign countries.

## ROUTINE USES OF THE RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.



POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employee identification number (EIN) or similar number assigned by the IRS), and name of designee.

SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Division Commissioner, (LB&I). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1,

subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Individuals seeking certification, or persons acting on their behalf.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 22.032

**SYSTEM NAME:**

Individual Microfilm Retention Register--Treasury/IRS.

**SYSTEM LOCATION:**

Computing centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals who file, or may be required to file, individual income tax returns (e.g., Form 1040, 1040A, or 1040EZ).

**CATEGORIES OF RECORDS IN THE SYSTEM**

Selected data elements that have been archived from the Individual Master File (IMF).

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To archive individual tax account information after a certain period of inactivity on the master file in order not to overburden the computer system required for active accounts.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By individual taxpayer name Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), tax period, name, and type of tax.

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Directors, Computing Centers. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 22.054

**SYSTEM NAME:**

Subsidiary Accounting Files--Treasury/IRS.

**SYSTEM LOCATION:**

Campuses. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Taxpayers affected by one or more of the transactions reflected in the categories of records listed below.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Documents containing name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and accounting information relevant to various transactions related to unapplied credits and payments, property held by the IRS, erroneous payments, accounts transferred, funds collected for other agencies, abatements and/or assessments of tax, uncollectible accounts, and Offers-in-Compromise.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To administer the accounting files relevant to the types of transactions described in “Categories of records in the system” above.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN, or document locator number (DLN).

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Division Commissioners, W&I and SB/SE. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.060

**SYSTEM NAME:**

Automated Non-Master File (ANMF)--Treasury/IRS.

**SYSTEM LOCATION:**

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Taxpayers whose accounts are not compatible with the normal master file processes.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS) and information that cannot be input into the Master File, including child support payment information from the states.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To track taxpayer account information that is not input to the Master File.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.



To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name and TIN, or document locator number (DLN).

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Division Commissioners, W&I and SB/SE. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's account.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.061

#### SYSTEM NAME:

Information Return Master File (IRMF)--Treasury/IRS.

#### SYSTEM LOCATION:

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individual payors and payees of various types of income for which information reporting is required (e.g., wages, dividends, interest, etc.)

#### CATEGORIES OF RECORDS IN THE SYSTEM

Information returns.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To administer tax accounts related to the filing of information returns.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By payor and payee name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Division Commissioner, W&I. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3); (d)(1)-(4); (e)(1); (e)(4)(G), (H), (I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 22.062

#### SYSTEM NAME:

Electronic Filing Records--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Electronic return providers (electronic return preparers, electronic return collectors, electronic return originators, electronic filing transmitters, individual filing software developers) who have applied to participate, are participating, or have been rejected, expelled or suspended from participation, in the electronic filing program (including Volunteer Income Tax Assistance (VITA) volunteers). Individuals who attend, or have indicated interest in attending, seminars and marketing programs to encourage electronic filing and improve electronic filing programs (including individuals who provide opinions or suggestions to improve electronic filing programs), or who otherwise indicate interest in participating in electronic filing programs.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Records pertaining to individual electronic filing providers, including applications to participate in electronic filing, credit reports, reports of misconduct, law enforcement records, and other information from investigations into suitability for participation. Records pertaining to

the marketing of electronic filing, including surveys and opinions about improving electronic filing programs.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 26 U.S.C. 6011, 6012, and 7803.

**PURPOSE:**

To administer and market electronic filing programs.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(5) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(6) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(7) Disclose information to state taxing authorities to promote joint and state electronic filing, including marketing such programs and enforcing the legal and administrative requirements of such programs.

(8) Disclose to the public the names and addresses of electronic return originators, electronic return preparers, electronic return transmitters, and individual filing software developers, who have been suspended, removed, or otherwise disciplined. The Service may also disclose the effective date and duration of the suspension, removal, or other disciplinary action.

(9) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed

compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

##### **STORAGE:**

Paper records and magnetic media.

##### **RETRIEVABILITY:**

By electronic filing provider name or Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), or document control number (DCN).

##### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

##### **SYSTEM MANAGER AND ADDRESS:**

Director, Return Preparer Office. (See the IRS Appendix below for address.)

##### **NOTIFICATION PROCEDURE:**



Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. See “Record Access Procedures” above for records that are not tax records.

#### RECORD SOURCE CATEGORIES:

(1) Electronic filing providers; (2) informants and third party witnesses; (3) city and state governments; (4) IRS and other Federal agencies; (5) professional organizations; (6) business entities; and (7) participants in marketing efforts or who have otherwise indicated interest in electronic filing programs.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 24.030

#### SYSTEM NAME:

CADE Individual Master File (IMF)--Treasury/IRS.

#### SYSTEM LOCATION:

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.).

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who file Federal Individual Income Tax Returns; individuals who file other information filings; and individuals operating under powers of attorney.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Tax records for each applicable tax period or year, representative authorization information (including Centralized Authorization Files (CAF)), and a code identifying taxpayers who threatened or assaulted IRS employees. An indicator will be added to any taxpayer's account who owes past due child and/or spousal support payments and whose name has been submitted to IRS by a state.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

##### **STORAGE:**

Paper records and electronic media.

##### **RETRIEVABILITY:**

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

##### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

##### **SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, W&I. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Tax returns and other filings made by the individual or taxpayer representative and agency entries made in the administration of the individual's tax account.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 24.046

**SYSTEM NAME:**

CADE Business Master File (BMF)--Treasury/IRS.

**SYSTEM LOCATION:**

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

## CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who file business tax and information returns; individuals who file other information filings; and individuals operating under powers of attorney for these businesses.

## CATEGORIES OF RECORDS IN THE SYSTEM

Tax records for each applicable tax year or period, including employment tax returns, partnership returns, excise tax returns, retirement and employee plan returns, wagering returns, estate tax returns; information returns; and representative authorization information.

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

## PURPOSE:

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another

agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

### **STORAGE:**

Paper records and electronic media.

### **RETRIEVABILITY:**

By taxpayer name, type of tax, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

### **SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

### **NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 24.047

#### SYSTEM NAME:

Audit Underreporter Case Files--Treasury/IRS.

#### SYSTEM LOCATION:

Campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Recipients of income (payees) with a discrepancy between the income tax returns they file and information returns filed by payors with respect to them.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Payee and payor name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and income records containing the types and amounts of income received/reported.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To reconcile discrepancies between tax returns and information returns filed.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSE OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,**



## AND DISPOSING OF RECORDS IN THE SYSTEM:

### STORAGE:

Paper records and electronic media.

### RETRIEVABILITY:

Payee's and payor's names and TINs.

### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

### SYSTEM MANAGER AND ADDRESS:

Division Commissioners, W&I and SB/SE. (See the IRS Appendix below for address.)

### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

### RECORD SOURCE CATEGORIES:

Information returns filed by payors and income tax returns filed by taxpayers.

### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3); (d)(1)-(4); (e)(1); (e)(4)(G)-(I); (e)(5); (e)(8); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 26.001

**SYSTEM NAME:**

Acquired Property Records--Treasury/IRS.

**SYSTEM LOCATION:**

Field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals with delinquent tax accounts whose property has been acquired by the government by purchase or right of redemption.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and revenue officer reports.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To track property acquired under 26 U.S.C. 6334.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the

disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name and TIN.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER(S) AND ADDRESS:

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3); (d)(1)-(4); (e)(1); (e)(4)(G)-(I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 26.006

**SYSTEM NAME:**

Form 2209, Courtesy Investigations--Treasury/IRS.

**SYSTEM LOCATION:**

Field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals on whom a delinquency or other investigation is located in one IRS office, but the individual is now living or has assets located in the jurisdiction of another IRS office.

## CATEGORIES OF RECORDS IN THE SYSTEM

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), asset ownership information, chronological investigative history, and, where applicable, Form SSA-7010 cases (request for preferential investigation on an earning discrepancy case).

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

## PURPOSE:

To track the assignment of, and progress of, these investigations.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS

efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

### STORAGE:

Paper records and electronic media.

### RETRIEVABILITY:

By taxpayer name and TIN.

### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

### SYSTEM MANAGER AND ADDRESS:

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3); (d)(1)-(4); (e)(1); (e)(4)(G)-(I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.009

**SYSTEM NAME:**

Lien Files--Treasury/IRS.

**SYSTEM LOCATION:**

Field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals on whom Notices of Federal Tax Liens have been filed.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Open and closed Federal tax liens, including Certificates of Discharge of Property from Federal Tax Lien; Certificates of Subordination; Certificates of Non-Attachment; Exercise of Government's Right of Redemption of Seized Property; and Releases of Government's Right of Redemption.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 26 U.S.C. 6323 and 7801.

**PURPOSE:**

To identify those individuals on whom a Notice of Federal Tax Lien, discharge, or subordination on lien attachment has been filed.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

SAFEGUARDS:



Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Officer listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 26.012

**SYSTEM NAME:**

Offer in Compromise (OIC) Files--Treasury/IRS.

**SYSTEM LOCATION:**

Field, campus and computing center offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals who have submitted an offer to compromise a tax liability.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), assignment information; and records, reports and work papers relating to the assignment, investigation, review and adjudication of the offer.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To process offers to compromise a tax liability.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b)

the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name and TIN.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER(S) AND ADDRESS:

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.013

#### SYSTEM NAME:

Trust Fund Recovery Cases/One Hundred Percent Penalty Cases--Treasury/IRS.

#### SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals against whom Federal tax assessments have been made or are being considered as a result of their being deemed responsible for payment of unpaid corporation withholding taxes and social security contributions.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS),

information about basis of assessment, including class of tax, period, dollar figures, waivers extending the period for asserting the penalty (if any), and correspondence.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To administer and enforce Trust Fund Recovery Penalty cases under 26 U.S.C. 6672.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,

## AND DISPOSING OF RECORDS IN THE SYSTEM:

### STORAGE:

Paper records and electronic media.

### RETRIEVABILITY:

By taxpayer name and TIN; cross-referenced to business name from which the penalty arises.

### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

### SYSTEM MANAGER(S) AND ADDRESS:

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.014

#### SYSTEM NAME:

Record 21, Record of Seizure and Sale of Real Property--Treasury/IRS.

#### SYSTEM LOCATION:

Field offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals against whom tax assessments have been made and whose real property was seized and sold to satisfy their tax liability. Names and addresses of purchasers of this real property.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), information about basis of assessment, including class of tax, period, dollar amounts, and property description.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To administer sales of real property.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic records.

##### RETRIEVABILITY:

By taxpayer name, TIN, and seizure number.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:



Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Manager listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Property records and information supplied by third parties pertaining to property records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 26.019

**SYSTEM NAME:**

Taxpayer Delinquent Account (TDA) Files--Treasury/IRS.

**SYSTEM LOCATION:**

Field and campus offices. (See the IRS Appendix below for address.)

## CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals on whom Federal tax assessments have been made and persons who owe child support obligations.

## CATEGORIES OF RECORDS IN THE SYSTEM

Investigatory records generated or received in the collection of Federal taxes and all other related sub-files related to the processing of the tax case. This system also includes other management information related to a case and used for tax administration purposes including the Debtor Master File, and records that have a code identifying taxpayers that threatened or assaulted IRS employees.

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

## PURPOSE:

To provide inventory control of delinquent accounts.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or

integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), or name of person who owes child support obligations.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Field and campus offices. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.020

#### SYSTEM NAME:

Taxpayer Delinquency Investigation (TDI) Files--Treasury/IRS.

#### SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who are, or may be, delinquent in filing Federal tax returns.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS); information from previously filed returns, information about the potential delinquent return(s), including class of

tax, chronological investigative history; and a code identifying taxpayers that threatened or assaulted IRS employees.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To track information on taxpayers who may be delinquent in Federal tax payments or obligations.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,**

## AND DISPOSING OF RECORDS IN THE SYSTEM:

### STORAGE:

Paper records and electronic records.

### RETRIEVABILITY:

By taxpayer name and TIN.

### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

### SYSTEM MANAGER AND ADDRESS:

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.021

**SYSTEM NAME:**

Transferee Files--Treasury/IRS.

**SYSTEM LOCATION:**

Field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals on whom tax assessments have been made but who have, or may have, transferred their assets in order to place them beyond the reach of the government.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), assessment, including class of tax, period, dollar amounts and information about the transferee.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To provide inventory control on taxpayers believed to have transferred assets that may not be available to satisfy their delinquent tax accounts.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name and TIN.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:



Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in RECORD ACCESS PROCEDURES, above.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for Law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 26.055

**SYSTEM NAME:**

Private Collection Agency (PCA) Quality Review Records.

**SYSTEM LOCATION:**

PCAs are no longer used. There are no locations. See “System manager” below for contact information.

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

This system includes information about the PCAs (to the extent they are individuals) and employees of PCAs.

#### CATEGORIES OF RECORDS IN THE SYSTEM

This system includes quality review and PCA employee performance records used to administer private debt collection; records of allegations of PCA employee misconduct, including records of investigations and actions by PCAs and IRS in response to allegations or complaints against PCA employees; records used to make a final determination of whether a PCA employee committed an act or omission described in I.R.C. 6306(b) that made the individual ineligible to perform services under the PCA contract; and a log of complaints detailing IRS and PCA investigations and actions.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801; and 881 of the American Jobs Creation Act of 2004 (Pub. L. 108-357). The IRS no longer uses PCAs; this system of records will be withdrawn as of December 31, 2012, in accordance with Federal records retention requirements, unless the IRS receives communication supporting continuing maintenance of these records.

#### PURPOSE:

To administer, evaluate and improve the service and performance of PCAs.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USE:

Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to DOJ when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity under circumstances in which the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States government is a party to the proceeding or has an interest in such proceeding, and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity where the IRS or the Department of Justice (DOJ) has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding, and the IRS (or DOJ) determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, tribal agency, or other public authority, that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to the news media as described in IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(6) Disclose information to an arbitrator, mediator, or other neutral person, and to the parties, in the context of alternative dispute resolution, to the extent relevant and necessary for the resolution of the matters presented to permit the arbitrator, mediator, or similar person to resolve the matters presented, including asserted privileges.

(7) Disclose information to a former employee of the IRS or a PCA to the extent necessary for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that person's former area of responsibility.

(8) Disclose information to professional organizations or associations with which individuals covered by this system of records may be affiliated, such as state bar disciplinary authorities, to meet their responsibilities in connection with tax administration and maintenance of standards of conduct and discipline.

(9) Disclose to a contractor, including an expert witness or consultant, hired by the IRS to the extent necessary for the performance of a contract.

(10) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

##### **STORAGE:**

Paper records and electronic media.

##### **RETRIEVABILITY:**

By taxpayer name or Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), or by PCA names (to the extent they are individuals) and PCA employee name and/or identifying number.

##### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Director, Collection, Small Business/Self-Employed Division (SB/SE). (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Manager listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Individuals seeking access to any non-tax record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**RECORD SOURCE CATEGORIES:**

Taxpayers, their representatives and PCAs.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 30.003

**SYSTEM NAME:**

Requests for Printed Tax Materials Including Lists--Treasury/IRS.

**SYSTEM LOCATION:**

Field and campus offices. See the IRS Appendix below for addresses.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals that request various IRS printed and electronic materials.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Name and address of individuals wanting to receive tax forms, newsletters, publications or educational products.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301.

**PURPOSE:**

The purpose of this system is to administer tracking and responses to requests for printed tax materials.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to mailing or distribution services contractors for the purpose of executing mail outs, order fulfillment, or subscription fulfillment.

(2) Disclose information to mailing or distribution services contractors for the purpose of maintaining mailing lists.

(3) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

Alphabetically by name or numerically by zip code.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Chief, Agency Wide Shared Services (Publishing Services). (See the IRS Appendix below for address.)



#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

The information is supplied by the individual making the request and agency entries made in fulfilling the request.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 30.004

#### SYSTEM NAME:

Security Violations--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who violate physical security regulations.

## CATEGORIES OF RECORDS IN THE SYSTEM

Name of violator, circumstances of violation (e.g., date, time, actions of violator, etc.), supervisory action taken, and other information pertaining to the violation.

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

## PURPOSE:

The purpose of this system is to administer programs to track and take appropriate action for security violations.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or

harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER(S) AND ADDRESS:

Chief, Agency Wide Shared Services (Property, Security, and Records). (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

#### RECORD SOURCE CATEGORIES:

Contract guard force and security inspections.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.003

#### SYSTEM NAME:

Assignment and Accountability of Personal Property Files--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals receiving government property for use and repair.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Descriptions of property, receipts, reasons for removal, and property passes.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

## PURPOSE:

To maintain an inventory control over government property assigned to IRS employees for their use and to account for government property requiring repair.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(5) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By employee name.

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Chief, Agency Wide Shared Services (Space and Property). (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

Individuals who receive government property; request property passes; or who request repairs on equipment.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.009

**SYSTEM NAME:**

Safety Program Files--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

**PURPOSE:**

To administer safety programs.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Employees and other individuals involved in IRS motor vehicle accidents, accidents, or injuries, on IRS property, or who have brought tort or personal property claims against the Service; individuals issued IRS driver's licenses.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Individual driving records and license applications, motor vehicle accident reports, lost time and no-lost time personal injury reports, tort and personal property claims case files, informal and formal investigative report files. Injury information is contained in the Safety and Health Information System (SHIMS), which is part of the records of Treasury .011--Treasury Safety Incident Management Information System (70 Federal Register 44177-44197 (August 1, 2005)).

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and Executive Order 12196.

**PURPOSE:**

To administer the agency's health and safety program.



ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(4) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(5) Provide information to the Department of Labor in connection with investigations of accidents occurring in the work place.

(6) Provide information to other federal agencies for the purpose of effecting inter-agency salary offset or interagency administrative offset.

(7) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By employee or other individual's name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Chief, Agency Wide Shared Services. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Individuals seeking access to any non-tax record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**RECORD SOURCE CATEGORIES:**

IRS employees, and other claimants and third party witnesses.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 34.012

**SYSTEM NAME:**

Emergency Preparedness Cadre Assignments and Alerting Rosters Files--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Employees who have been identified as emergency preparedness points of contact.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Cadre assignments: personal information on employees; e.g., name, address, phone number, family data, security clearance, relocation assignment, etc. Alerting rosters: current listing of individuals by name and title, stating their addresses (work, home, and email), and phone numbers.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301.

**PURPOSE:**

To identify emergency preparedness team members and their responsibilities; and to provide a means of contacting cadre members in the event of any emergency.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component

thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By employee name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Director, Physical Security and Emergency Services. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

Cadre members.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.013

#### SYSTEM NAME:

Identification Media Files System for Employees and Others Issued IRS ID--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Employees and contractors having one or more items of identification. Federal and non-federal personnel working in or visiting IRS facilities.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Name, home address, and other personal information and reports on loss, theft, or destruction of pocket commissions, enforcement badges and other forms of identification.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

#### PURPOSE:

To track the issuance and loss of identification media.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By employee, contractor, or visitor's name and identification media serial number.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Director, Physical Security and Emergency Preparedness. See IRS Appendix below for address.



#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

Document 882, New Identification Badge Request; Form 11646, Proximity Card Badge Application; Form 12598, Lost Badge Record; Form 4589, Lost or Forgotten Badge Record; Form 9516, Visitor Badge.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.014

#### SYSTEM NAME:

Motor Vehicle Registration and Entry Pass Files--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

## CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who are issued parking permits because they require continued access to IRS facilities; and parking area violators.

## CATEGORIES OF RECORDS IN THE SYSTEM

Name of employee, registered owner of vehicle, office branch, telephone number, description of car, license number, employee's signature, name and expiration date of insurance, decal number; parking violations.

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

## PURPOSE:

To track individuals to whom parking permits are issued and to whom parking violations are issued.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By employee or other individual's name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Director, Physical Security and Emergency Preparedness. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester. The IRS may assert 5 U.S.C. 552a (d)(5) as appropriate.

#### CONTESTING RECORD PROCEDURES:

See “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

Parking permits: Employees and other individuals to whom they are issued. Parking violations: Security guard personnel who issue the tickets.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.016

#### SYSTEM NAME:

Security Clearance Files--Treasury/IRS.

#### SYSTEM LOCATION:

Personnel Security Office. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Employees and contractors who require security clearance, or have their security clearance canceled or transferred; individuals who have violated IRS security regulations regarding classified national security information.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Name, employing office, date of security clearance, level of clearance, reason for the need for the national security clearance, and any changes in such clearance. Security violations records contain name of violator, circumstance of violation and supervisory action taken.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and Executive Order 11222.

#### PURPOSE:

To administer the national security clearance program.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information to agencies and on a need-to-know basis to determine the current status of an individual's security clearance.

(3) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name or Social Security number of the employee.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Director, Personnel Security (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

See “Record Access Procedures” above.

**RECORD SOURCE CATEGORIES:**

Security Clearance Records: employee, employee's personnel records, employee's supervisor.  
Security Violation Records: guard reports, security inspections, supervisor's reports, etc.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 34.021

**SYSTEM NAME:**

Personnel Security Investigations -Treasury/IRS.

**SYSTEM LOCATION:**

Personnel Security Office. See IRS Appendix below for address.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Current, former and prospective employees of IRS, and private contractors at IRS and lock box facilities.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Records pertaining to background investigations including application information, references, military service, work and academic history, financial and tax information, reports of findings and contacts with third party witnesses.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801, Executive Orders 10450 and 11222.

#### PURPOSE:

To carry out personnel security investigations as to a person's character, reputation and loyalty to the United States, so as to determine that person's suitability for employment, retention in employment, or the issuance of security clearances.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the



information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the

disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By employee's name or Social Security number or administrative case control number.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Director, Personnel Security. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(5).

##### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(5).

##### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

#### RECORD SOURCE CATEGORIES:

Subjects of investigation (through employment application forms and interviews, or financial information); third parties including Federal, state and local government agencies (police, court and vital statistics records), credit reporting agencies, schools and others; and tax returns and examination results.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(5). (See 31 CFR 1.36).

Treasury/IRS 34.022

#### SYSTEM NAME:

Automated Background Investigations System (ABIS)--Treasury/IRS.

#### SYSTEM LOCATION:

Personnel Security Office. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Current and former employees of IRS, contractors for IRS/Treasury and Lockbox employees.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Records pertaining to background investigations, including: (1) ABIS records contain Personnel Security employee name, office, start of employment, series/grade, title, separation date; (2) ABIS tracking records contain investigative status information from point of initiation through conclusion; (3) ABIS timekeeping records contain assigned cases and distribution of

time; (4) ABIS records contain background investigations; and (5) levels of clearance, date of clearance and any change in status of clearance.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801, and Executive Order 11222.

#### PURPOSE:

To track and administer background investigation records and to analyze trends in suitability matters.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has

agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM

1.2.1.2.41.

(7) Disclose information to professional organizations or associations with which individuals covered by this system of records may be affiliated, such as state bar disciplinary authorities, to meet their responsibilities in connection with the administration and maintenance of standards of conduct and discipline.

(8) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name of individual to whom it applies, Social Security number alias, or date of birth.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Director, Personnel Security. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(5).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(5).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

#### RECORD SOURCE CATEGORIES:

Personnel Security employees, Subjects of investigation (through employment application forms and interviews, or financial information); third parties including Federal, state and local government agencies (police, court and vital statistics records), credit reporting agencies, schools and others; and tax returns and examination results.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(5). (See 31 CFR 1.36).

Treasury/IRS 34.037

#### SYSTEM NAME:

Audit Trail and Security Records--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who have accessed, by any means, information contained within IRS electronic or paper records or who have otherwise used any IRS computing equipment/resources, including access to Internet sites.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Records concerning employees, contractors or other individuals who have accessed IRS information or otherwise used IRS computing equipment or other resources. This system includes records identifying what information was accessed such as personally identifiable information of individuals whose information may have been or was breached or accessed by unauthorized individuals.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801, and 18 U.S.C. 1030(a)(2)(B).

#### PURPOSE:

To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites for gambling, playing computer games, or engaging in illegal activity.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.



(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(7) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name and social security number (SSN) of employee, contractor, or other individual who has been granted access to IRS information or to IRS equipment and resources.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Director, Physical Security and Emergency Services. See IRS Appendix below for address.

#### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

#### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 35.001

#### SYSTEM NAME:

Reasonable Accommodation Request Records--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Prospective, current and former employees with disabilities who request reasonable accommodation.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Records that are used to determine qualification for reasonable accommodation (RA), including medical documentation.

#### AUTHORITY:

5 U.S.C. 301; Title VII of the Civil Rights Act of 1964, as amended; Civil Rights Act of 1991; The Rehabilitation Act of 1973, 29 U.S.C. 701 et seq., as amended; The Americans with Disabilities Act of 1990, 42 U.S.C. 12101 et seq. (ADA); Executive Order 13164, Requiring Federal Agencies to Establish Procedures to Facilitate the Provision of Reasonable Accommodation (July 26, 2000).

#### PURPOSE:

To track and administer reasonable accommodation requests.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her

individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM

1.2.1.2.41.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(8) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(9) Disclose information to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges. Information may also be disclosed to the parties in the alternative dispute resolution proceeding.

(10) Disclose information to the Merit Systems Protection Board and the Office of Special Counsel in personnel, discrimination, and labor management matters when relevant and necessary to their duties.

(11) Disclose information to foreign governments in accordance with international agreements.

(12) Disclose information to the Office of Personnel Management and/or to the Equal Employment Opportunity Commission in personnel, discrimination, and labor management matters when relevant and necessary to their duties.

(13) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been

compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

Name of employee or applicant for employment who requests reasonable accommodation, and administrative case control number.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Chief, Office of Equal Employment and Diversity. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

See “Record Access Procedures” above.

**RECORD SOURCE CATEGORIES:**

Individual requesting accommodation; individual's manager, individual's medical practitioner; agency medical representative.

**EXEMPTIONS:**

None.

Treasury/IRS 36.001

**SYSTEM NAME:**

Appeals, Grievances and Complaints Records--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, computer center, and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**



Applicants for Federal employment, current and former Federal employees (including annuitants) who submit appeals, grievances, or complaints for resolution.

#### CATEGORIES OF RECORDS IN THE SYSTEM

This system of records contains information or documents relating to a decision or determination made by the IRS or other organization (e.g., Office of Personnel Management, Equal Employment Opportunity Commission, Merit Systems Protection Board) affecting the employment status of an individual. The records consist of the initial appeal or complaint, letters or notices to the individual, record of hearings when conducted, materials placed into the record to support the decision or determination, affidavits or statements, testimonies of witnesses, investigative reports, instructions to an agency about action to be taken to comply with decisions, and related correspondence, opinions and recommendations. Automated Labor and Employee Relations Tracking System (ALERTS) records are included to provide administrative tracking for personnel administration.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 1302, 3301, 3302, 4308, 5115, 5338, 5351, 5388, 7105, 7151, 7154, 7301, 7512, 7701 and 8347, Executive Orders 9830, 10577, 10987, 11222, 11478 and 11491; and Pub. L. 92-261 (EEO Act of 1972), and Pub. L. 93-259.

#### PURPOSE:

To track, and process, employment-related appeals, grievances and complaints.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be only made as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the

disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its

face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(6) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(7) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(8) Disclose information to a Member of Congress regarding the status of an appeal, complaint or grievance.

(9) Disclose information to other agencies to the extent provided by law or regulation and as necessary to report apparent violations of law to appropriate law enforcement agencies.

(10) Disclose information to the Office of Personnel Management, Merit Systems Protection Board or Equal Employment Opportunity Commission for the purpose of properly administering Federal Personnel Systems in accordance with applicable laws, Executive Orders and regulations.

(11) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the

disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name of the individual and administrative case control number.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Chief, Office of Equal Employment and Diversity and Human Capital Officer. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

##### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

#### RECORD SOURCE CATEGORIES:

Individuals who file complaints or grievances, IRS and/or other authorized Federal officials, affidavits or statements from employees, testimony of witnesses, official documents relating to the appeal, grievance, or complaints, and third party correspondence.

#### EXEMPTIONS:

None.

Treasury/IRS 36.003

#### SYSTEM NAME:

General Personnel and Payroll Records--Treasury/IRS.

#### SYSTEM LOCATION:

Current employee personnel records: National Office, field, computing center and campus offices. Current employee payroll records: Transactional Processing Center (TPC), U.S.

Department of Agriculture, National Finance Center. Former employee personnel records: The National Archives and Records Administration, National Personnel Records Center.

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Prospective, current and former employees.

#### CATEGORIES OF RECORDS IN THE SYSTEM

This system consists of a wide variety of records relating to personnel actions and determinations made about an individual while employed in the Federal service, including information required by the Office of Personnel Management (OPM) and maintained in the Official Personnel File (OPF) or Employee Personnel File (EPF). Information is also maintained electronically in Automated Labor and Employee Relations Tracking System (ALERTS) and Totally Automated Personnel System (TAPS). Listing of employee pseudonyms and Forms 3081 is also included. This system also includes payroll records.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 1302, 2951, 4118, 4308, 4506 and Executive Orders 9397 and 10561.

#### PURPOSE:

To administer personnel and payroll programs.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(8) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(9) Disclose information to a prospective employer of an IRS employee or former IRS employee.

(10) Disclose information to hospitals and similar institutions or organizations involved in voluntary blood donation activities.

(11) Disclose information to educational institutions for recruitment and cooperative education purposes.

(12) Disclose information to financial institutions for payroll purposes.

(13) Disclose information about particular Treasury employees to requesting Federal agencies or non-Federal entities under approved computer matching efforts, limited to only those data elements considered relevant to making a determination of eligibility under particular benefit programs administered by those agencies or entities or by the Department of the Treasury or any constituent unit of the Department, to improve program integrity, and to collect debts and other monies owed under those programs.

(14) Disclose information to respond to state and local authorities for support garnishment interrogatories.

(15) Disclose information to private creditors for the purpose of garnishment of wages of an employee if a debt has been reduced to a judgment.

(16) Disclose records to the Office of Personnel Management, Merit Systems Protection Board, Equal Employment Opportunity Commission, and General Accounting Office for the



purpose of properly administering Federal Personnel systems or other agencies' systems in accordance with applicable laws, Executive Orders, and applicable regulations;

(17) Disclose information to a Federal, state, or local agency so that the agency may adjudicate an individual's eligibility for a benefit, such as a state unemployment compensation board, housing administration agency and Social Security Administration;

(18) Disclose information to another agency such as the Department of Labor or Social Security Administration and state and local taxing authorities as required by law for payroll purposes;

(19) Disclose information to Federal agencies to effect inter-agency salary offset; to effect inter-agency administrative offset to the consumer reporting agency for obtaining commercial credit reports; and to a debt collection agency for debt collection services;

(20) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### **DISCLOSURE TO CONSUMER REPORTING AGENCIES:**

Disclosures pursuant to 5 U.S.C. 552a(b)(12). Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as

defined in the Fair Credit Reporting Act (15 U.S.C. 1681a(f)) or the Federal Claims Collection Act of 1966 (31 U.S.C. 3701(a)(3)).

## **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

### **STORAGE:**

Paper records and electronic media.

### **RETRIEVABILITY:**

Name, social security number (SSN) or other employee identifier, such as standard employee identification number (SEID) or badge number.

### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

### **SYSTEM MANAGER(S) AND ADDRESS:**

Chief, Human Capital Office. (See the IRS Appendix below for address.)

### **NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

### **RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1,

subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

See "Record Access Procedures" above.

**RECORD SOURCE CATEGORIES:**

Personnel and payroll records come from the individual to whom they apply or from agency officials.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None

Treasury/IRS 37.006

**SYSTEM NAME:**

Correspondence, Miscellaneous Records, and Information Management Records--  
Treasury/IRS.

**SYSTEM LOCATION:**

Office of Professional Responsibility (OPR), Internal Revenue Service (IRS), Washington, DC; Detroit Computing Center, Detroit, Michigan; Martinsburg, West Virginia; and Memphis, Tennessee.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Individuals who correspond with OPR, individuals on whose behalf correspondence is initiated, and individuals who are the subject of correspondence; individuals who file, pursuant to 31 CFR part 10, program sponsor agreements for continuing professional education for enrolled agents or enrolled retirement plan agents; individuals who request, pursuant to 31 CFR part 10, authorization to make a special appearance before the IRS to represent another person in

a particular matter; former Government employees who, pursuant to 31 CFR part 10, submit statements that their current firm has isolated them from representations that would create a post-employment conflict of interest; individuals who appeal from determinations that they are ineligible to engage in limited practice before the IRS under 31 CFR part 10; and individuals who serve as point of contact for organizations (including organizations that apply for recognition as a sponsor of continuing professional education for enrolled agents or enrolled retirement plan agents and tax clinics that request OPR to issue authorizations for special appearances to tax clinic personnel to practice before the IRS).

#### CATEGORIES OF RECORDS IN THE SYSTEM:

Correspondence (including, but not limited to, letters, faxes, telegrams, and emails) sent and received; mailing lists of, and responses to, quality and improvement surveys of individuals; program sponsor agreements for continuing professional education; requests for authorization to make a special appearance before the IRS; statements of isolation from representations that would create a post-employment conflict of interest; appeals from determinations of ineligibility to engage in limited practice; records pertaining to consideration of these matters; and workload management records.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801 and 7803, and 31 U.S.C. 330.

#### PURPOSE(S):

To permit OPR to manage correspondence, to track responses from quality and improvement surveys, to manage workloads, and to collect and maintain other administrative records that are necessary for OPR to perform its functions under the regulations governing practice before the

IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230, and its functions under other grants of authority.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS determines that the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

**RETRIEVABILITY:**

By individual's name. Non-unique names will be distinguished by addresses.

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are retained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Director, Office of Professional Responsibility, SE:OPR, 1111 Constitution Avenue, NW., Washington, DC 20224.

**NOTIFICATION PROCEDURES:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

**CONTESTING RECORD PROCEDURES:**

See "Record Access Procedures" above.

**RECORD SOURCE CATEGORIES:**

Individuals, other correspondents, and Treasury Department records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 37.007

SYSTEM NAME:

Practitioner Disciplinary Records --Treasury/IRS.

SYSTEM LOCATION:

Office of Professional Responsibility (OPR), Internal Revenue Service (IRS), Washington, DC; Martinsburg, West Virginia; and Memphis, Tennessee.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Subjects and potential subjects of disciplinary proceedings relating to attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers; subjects or potential subjects of actions to deny eligibility to engage in limited practice before the IRS or actions to withdraw eligibility to practice before the IRS in any other capacity; individuals who have received disciplinary sanctions or whose eligibility to practice before the IRS has been denied or withdrawn; and individuals who have submitted to OPR information concerning potential violations of 31 CFR part 10.

CATEGORIES OF RECORDS IN THE SYSTEM

Information sent to, or collected by, OPR concerning potential violations of 31 CFR part 10, including disciplinary decisions and orders (and related records) of Federal or state courts, agencies, bodies, and other licensing authorities; records pertaining to OPR's investigation and evaluation of such information; records of disciplinary proceedings brought by OPR before administrative law judges, including records of appeals from decisions in such proceedings;



petitions for reinstatement to practice before the IRS (and related records); Federal court orders enjoining individuals from representing taxpayers before the IRS; and press releases concerning such injunctions.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 26 U.S.C. 7801 and 7803, and 31 U.S.C. 330.

**PURPOSE(S):**

To enforce and administer the regulations governing practice before the IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230; to make available to the general public information about disciplinary proceedings and disciplinary sanctions; to assist public, quasi-public, or private professional authorities, agencies, organizations, and associations and other law enforcement and regulatory authorities in the performance of their duties in connection with the administration and maintenance of standards of integrity, conduct, and discipline; and to assist state tax agencies in their efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component

thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS determines that the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) Disclose information to third parties during the course of an investigation to the extent deemed necessary by the IRS to obtain information pertinent to the investigation.

(7) Subject to the protective measures in 31 CFR part 10, make available for public inspection or otherwise disclose to the general public reports and decisions of the Secretary of the Treasury, or his delegate, in disciplinary proceedings, including any reports and decisions of the administrative law judge.

(8) Make available for public inspection or otherwise disclose to the general public, after the final agency decision has been issued or after OPR has taken final action: (a) the name, mailing address, professional designation (attorney, certified public accountant, enrolled agent, enrolled actuary, enrolled retirement plan agent, or appraiser), type of disciplinary sanction, effective dates, and information about the conduct that gave rise to the sanction pertaining to individuals who have been censured, individuals who have been suspended or disbarred from practice before the IRS, individuals who have resigned as an enrolled agent or an enrolled retirement plan agent in lieu of a disciplinary proceeding being instituted or continued, individuals upon whom a monetary penalty has been imposed, and individual appraisers who have been disqualified; and (b) the name, mailing address, representative capacity (family member; general partner; full-time employee or officer of a corporation, association, or organized group; full-time employee of a trust, receivership, guardianship, or estate; officer or regular employee of a government unit; an individual representing a taxpayer outside the United States; or unenrolled return preparer), the fact of the denial of eligibility for limited practice, effective dates, and information about the conduct that gave rise to the denial pertaining to individuals who have been denied eligibility to engage in limited practice before the IRS pursuant to 31 CFR part 10.

(9) Make available for public inspection or otherwise disclose to the general public: The name, mailing address, professional designation or representative capacity, the fact of being enjoined from representing taxpayers before the IRS, the scope of the injunction, effective dates, and information about the conduct that gave rise to the injunction pertaining to individuals who have been enjoined by any Federal court from representing taxpayers before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified public accountancy boards, to assist such authorities, agencies, organizations, or associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(11) Disclose upon written request to a member of the public who has submitted to OPR written information concerning potential violations of the regulations governing practice before the IRS: (a) That OPR is currently investigating or evaluating the information; (b) that OPR has determined that no action will be taken, because jurisdiction is lacking, because a disciplinary proceeding would be time-barred, or because the information does not constitute actionable violations of the regulations; (c) that OPR has determined that the reported conduct does not warrant a censure, suspension, or disbarment; and (d) if applicable, the name of the authority, agency, organization, or association or Department of the Treasury or IRS office to which OPR has referred the information.

(12) Disclose to the Office of Personnel Management the identity and status of disciplinary cases in order for the Office of Personnel Management to process requests for assignment of

administrative law judges employed by other Federal agencies to conduct disciplinary proceedings.

(13) Disclose information to a state tax agency for tax administration purposes, including the agency's efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency.

(14) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By individual's name, social security number (SSN) (where available), or complaint number pertaining to a disciplinary proceeding. Non-unique names will be distinguished by addresses.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are retained in accordance IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Director, Office of Professional Responsibility, SE:OPR, 1111 Constitution Avenue, NW., Washington, DC 20224.

**NOTIFICATION PROCEDURES:**

This system of records may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in “Records Access Procedures” above.

**RECORD SOURCE CATEGORIES:**

Individuals covered by this system of records; witnesses; Federal or state courts, agencies, or bodies; professional authorities, agencies, organizations, or associations; state tax agencies; Treasury Department records; and public records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

Pursuant to section (k)(2) of the Privacy Act, 5 U.S.C. 552a(k)(2), the records contained within this system are exempt from the following sections of the Act: (c)(3), (d), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f). (See 31 CFR 1.36.)

Treasury/IRS 37.009

**SYSTEM NAME:**

Enrolled Agent and Enrolled Retirement Plan Agent Records --Treasury/IRS.

**SYSTEM LOCATION:**

Return Preparer Office (RPO), Internal Revenue Service (IRS), Washington, DC; Detroit Computing Center, Detroit, Michigan; Martinsburg, West Virginia, and Memphis, Tennessee.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals currently or formerly enrolled to practice before the IRS; applicants for enrollment to practice before the IRS, including those who have appealed denial of applications for enrollment; and candidates for enrollment examinations.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Applications for enrollment to practice before the IRS; records pertaining to RPO's investigation and evaluation of eligibility for enrollment; appeals from denials of applications for enrollment (and related records); records relating to enrollment examinations, including candidate applications, answer sheets, and examination scores; applications for renewal of enrollment, including information on continuing professional education; and administrative records pertaining to enrollment status, including current status, dates of enrollment, dates of renewal, and dates of resignation or termination.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 26 U.S.C. 7801 and 7803, and 31 U.S.C. 330.

#### PURPOSE(S):

To administer the enrollment program under the regulations governing practice before the IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230; to make available to the general public sufficient information to assist taxpayers in locating enrolled individuals and in accurately verifying individuals' enrollment status; to assist public, quasi-public, or private professional authorities, agencies, organizations, and associations and other law enforcement and regulatory authorities in the performance of their duties in connection with the administration and maintenance of standards of integrity, conduct, and discipline; and to assist state tax agencies in their efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the



proceeding; and the IRS determines that the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) Disclose information to third parties during the course of an investigation to the extent deemed necessary by the IRS to obtain information pertinent to the investigation.

(7) Make available for public inspection or otherwise disclose to the general public the name, enrollment number, and enrollment status (active, inactive, inactive retired, terminated for failure to meet the requirements for renewal of enrollment, or resigned for reasons other than in lieu of a disciplinary proceeding being instituted or continued, including effective dates), as well as the mailing address, company or firm name, telephone number, fax number, e-mail address, and Web site address, pertaining to individuals who are, or were, enrolled to practice before the IRS.

(8) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified public accountancy boards, to assist such authorities, agencies, organizations, or associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(9) Disclose information to a state tax agency for tax administration purposes, including the agency's efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency.

(10) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to

assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By individual's name (including other names used), social security number (SSN) (where available), enrollment examination candidate number, enrollment application control number, enrollment number, or street address. Non-unique names will be distinguished by addresses.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are retained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER(S) AND ADDRESS:

Director, Return Preparer Office. See IRS Appendix below for address.

##### NOTIFICATION PROCEDURES:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

##### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

Individuals covered by this system of records; witnesses; Federal or state courts, agencies, or bodies; professional authorities, agencies, organizations, or associations; state tax agencies; Treasury Department records; and public records.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

Pursuant to section (k)(2) of the Privacy Act, 5 U.S.C. 552a(k)(2), the records contained within this system are exempt from the following sections of the Act: (c)(3), (d), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f). (See 31 CFR 1.36.)

Treasury/IRS 37.111

#### SYSTEM NAME:

Preparer Tax Identification Number (PTIN) Records

#### SYSTEM LOCATION:

National Office, Field Offices, Campuses, and Computing Centers. (See IRS Appendix below for addresses.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Applicants for a PTIN; registered paid tax return preparers (individuals issued a PTIN); individuals whose application or registration is rejected, revoked, or suspended. Individual providers of continuing education for paid tax return preparers, including applicants for IRS approval, approved providers, and former providers. Individual contractors who assist the IRS in reviewing continuing education provider applications. Individuals who communicate with the

IRS regarding the paid tax return preparer registration program or about any specific paid tax return preparer or continuing education provider.

#### CATEGORIES OF RECORDS IN THE SYSTEM:

Administrative records pertaining to paid tax return preparers, including records pertaining to applications for registration, renewal of registration, revocations, suspensions, and appeals; records pertaining to IRS investigation and evaluation of eligibility for registration; records relating to proof of identity for applicants who do not have Social Security numbers; records related to competency testing, including applications, answer sheets, and test scores; records related to background, fingerprint, and tax compliance checks; records on continuing education requirements to become a registered paid tax return preparer; and information related to testing and education exemptions due to supervised status and types of returns prepared. Records pertaining to individual providers of continuing education for paid tax return preparers, including applications for IRS approval of courses or programs, grants and denials of such applications, and records of participation in offered courses and programs. Records pertaining to individual contractors who assist IRS in reviewing continuing education provider applications. Records pertaining to received communications.

Note: Disciplinary records pertaining to registered paid tax return preparers are maintained in Treasury/IRS 37.007, Practitioner Disciplinary Records.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801 and 7803; 31 U.S.C. 330.

#### PURPOSE(S):

To administer records pertaining to the issuance of PTINs to registered paid tax return preparers.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM INCLUDING  
CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Returns and return information may be disclosed only as authorized by 26 USC 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

- (3) Disclose information to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges. Information may also be disclosed to the parties in the alternative dispute resolution proceeding.
- (4) Disclose to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.
- (5) Disclose pertinent information to an appropriate Federal, State, local, or tribal agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.
- (6) Disclose information to foreign governments in accordance with international agreements.
- (7) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.
- (8) Disclose information to professional organizations or associations with which individuals covered by this system of records may be affiliated, such as state bar and accountancy disciplinary authorities, to meet their responsibilities in connection with the administration and maintenance of standards of conduct and discipline.
- (9) To the extent consistent with the American Bar Association's Model Rules of Professional Conduct, Rule 4.2, disclose to a person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

- (10) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.
- (11) Disclose information to a supervised tax return preparer sufficient to identify the supervising tax return preparer, and information to a supervising tax return preparer sufficient to identify the tax return preparers who have named that individual as their supervisor.
- (12) Disclose information to a contractor's financial institution to the extent necessary for the processing of PTIN application and registration fee payments.
- (13) Disclose information to a former employee of the IRS to the extent necessary for personnel-related or other official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that person's former area of responsibility.
- (14) Disclose information to the public sufficient to identify individuals who have registered with the IRS as a paid tax return preparer and been issued a PTIN, and to advise the public when such an individual is removed from the program.
- (15) Disclose information to the public sufficient to identify individual providers of continuing education for paid tax return preparers, including contact information.
- (16) Disclose information to appropriate agencies, entities, and persons when: (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to



assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING AND DISPOSING OF RECORDS IN THE SYSTEM:**

### **STORAGE:**

Paper and electronic media.

### **RETRIEVABILITY:**

Records pertaining to paid tax return preparers may be retrieved by the preparer's PTIN, name, Taxpayer Identification Number (Social Security Number or Employer Identification Number), or application number. Records pertaining to individual continuing education providers may be retrieved by provider name, Taxpayer Identification Number, application number, or course or program number. Records pertaining to contractors may be retrieved by contractor name or Taxpayer Identification Number, or by contract number. Records pertaining to communications with individuals regarding the paid tax return preparer registration program may be retrieved by the name of the individual or the name or other identifying information of a paid tax return preparer or a continuing education provider identified in the communication. Records may also be retrieved by IRS employee identification number for the employee assigned to the case, project, or determination.

### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### **RETENTION AND DISPOSAL:**

Record retention will be established in accordance with the National Archives and Records Administration Regulations Part 1228, Subpart B-Scheduling Records.

**SYSTEM MANAGER(S) AND ADDRESS:**

Director, Return Preparer Office. See IRS Appendix below for address.

**NOTIFICATION PROCEDURE:**

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR, Part 1, Appendix B. Written inquiries should be addressed to Director, Return Preparer Office, at the address provided in the IRS Appendix below. This system of records contains records that are exempt from the notification, access and contest requirements pursuant to 5 U.S.C. 552a(k)(2).

**RECORDS ACCESS PROCEDURES:**

See "Notification Procedure" above.

**CONTESTING RECORDS PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. With respect to records other than tax records, see "Notification Procedure" above.

**RECORDS SOURCE CATEGORIES:**

Applicants and registered paid tax return preparers; Treasury and other Federal agency records; state and municipal government agencies; contractors; continuing education providers; witnesses; professional organizations; publicly available records such as real estate records and news media.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

Some of the records in this system are exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36)

Treasury/IRS 42.001

**SYSTEM NAME:**

Examination Administrative Files--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Taxpayers who are being considered for examination, or who are, or were, examined to determine an income, estate and gift, excise, or employment tax liability.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Investigatory materials required in making a tax determination or other verification in the administration of tax laws and all other sub-files related to the processing of the tax case. This system also includes other management information related to a case and used for tax administration purposes, including classification and scheduling records.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To document the examinations of tax returns or other determinations as to a taxpayer's tax liability; to document determinations whether or not to examine a taxpayer; and to analyze trends in taxpayer compliance.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USES AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer's name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and document locator number (DLN).

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER(S) AND ADDRESS:

Division Commissioners, W&I, SB/SE, TE/GE, and LB&I . (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Taxpayers' returns, books and records; informants and other third party witnesses; city and state governments; other Federal agencies; examinations of other taxpayers; and taxpayers' representatives.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 42.002

**SYSTEM NAME:**

Excise Compliance Programs--Treasury/IRS.

**SYSTEM LOCATION:**

SB/SE (Excise Program) area and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

These records include information about individuals engaged in any taxable activity related to excise taxes; the filing, preparing, or transmitting of Federal excise taxes; or witnesses or other parties with knowledge of such taxable activity.

**CATEGORIES OF RECORDS IN THE SYSTEM**

These records include information about individuals who are the subject of excise tax compliance programs administered by the IRS, including records pertaining to witnesses or other parties with knowledge of such taxable activity.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

These records are used to administer the Federal Excise Compliance Program.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSE OF SUCH USE:**

Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that

the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

Records are retrievable by taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by IRS), or document locator number (DLN).

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Division Commissioner SB/SE (Excise Program), (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

**RECORD SOURCE CATEGORIES:**

Filed IRS Forms 720, 720-TO/CS, 637, 2290, 8849; Customs Form 7501, Entry Summary; dyed diesel fuel inspections; individuals engaged in any activity related to excise taxes, or the filing, preparing, or transmitting of excise taxes; witnesses or other parties with knowledge of such activity.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

Records maintained in this system have been designated as exempt from 5 U.S.C. 552a(c)(3), (d)(1), (2), (3), and (4), (e)(1), (e)(4)(G), (H), and (I), and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

TREASURY/IRS 42.005

**SYSTEM NAME:**



Whistleblower Office Records.

**SYSTEM LOCATION:**

Whistleblower Office, Washington, DC, and Ogden Campus, Ogden, Utah.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

These records include information about individuals who submit allegations of possible tax noncompliance and claims for award to the Whistleblower Office (“claimants”), claimants' representatives, and the taxpayers and third parties about whom the information is received, which is pertinent to a claim for award.

**CATEGORIES OF RECORDS IN THE SYSTEM**

These records include claimant identity information, allegation information received, claims or award (including supporting information or documentation), information pertaining to any civil or criminal investigation initiated, or expanded, as a result of the allegations received by the Whistleblower Office, any other information pertinent to the Whistleblower Office's determination as to the amount, if any, of any award for which the claimant may be eligible under 26 U.S.C. 7623, including information pertaining to appeals of award determinations to the Tax Court (including the results of such appeals).

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

26 U.S.C. 7623 and 7801, and 5 U.S.C. 301.

**PURPOSE(S):**

The records in this system will be used to administer the claimant award program under 26 U.S.C. 7623.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM INCLUDING**

**CATEGORIES OF USERS AND PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

To the extent authorized by 26 U.S.C. 6103, disclosure may also be made to appropriate agencies, entities, and persons when (1) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

Data is retrieved by the name or taxpayer identification number (TIN) of the claimant(s), of the taxpayer(s) who are the subject(s) of the allegation(s), or of third parties identified in the records; the name or Centralized Authorization File (CAF) number of the claimant's representative; or an award claim number assigned by the Whistleblower Office.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15.

**SYSTEM MANAGER(S) AND ADDRESS:**

Director, Whistleblower Office, SE:WO, 1111 Constitution Avenue, NW., Washington, DC 20224.

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORDS ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORDS PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORDS SOURCE CATEGORIES:**

Claimants and their representatives; Department of the Treasury employees and records; newspapers, court records, and other publicly available information.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated as exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). See 31 CFR 1.36.

Treasury/IRS 42.008

**SYSTEM NAME:**

Audit Information Management System (AIMS)--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Taxpayers whose tax returns are under the jurisdiction of examiners in W&I, SB/SE, TE/GE and LB&I

#### CATEGORIES OF RECORDS IN THE SYSTEM

Name, address, and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS) of taxpayers; information from the Master Files (IRS 24.030 and 24.046) and a code identifying taxpayers that threatened or assaulted IRS employees.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To maintain information about returns in inventory and closed returns.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or

integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name and TIN.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Division Commissioners, W&I, SB/SE, TE/GE and LB&I. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

##### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Tax returns and examination files.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 42.017

**SYSTEM NAME:**

International Enforcement Program Information Files--Treasury/IRS.

**SYSTEM LOCATION:**

Division Commissioner, LB&I (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Any individual having foreign business or financial activities.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Listing of individual taxpayers, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by IRS), summary of income expenses, financial information as to foreign operations or financial transactions, acquisition of foreign stock, controlling interest of a foreign corporation, organization or reorganization of foreign corporation examination results, information

concerning potential tax liability, records pertaining to Advanced Pricing Agreements and mutual agreements.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To monitor the International Enforcement Program.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. Disclosure of tax convention information may be made only as provided by 26 U.S.C.

6105. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,**

## AND DISPOSING OF RECORDS IN THE SYSTEM:

### STORAGE:

Paper records and electronic media.

### RETRIEVABILITY:

By taxpayer name and TIN.

### SYSTEM MANAGER(S) AND ADDRESS:

Division Commissioner, LB&I. (See the IRS Appendix below for address.)

### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

### RECORD SOURCE CATEGORIES:

Tax convention and treaty partners; individual's tax returns; examinations of other taxpayers; and public sources of information.

### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 42.021

### SYSTEM NAME:



Compliance Programs and Projects Files--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals who may be involved in tax evasion schemes or noncompliance schemes, including but not limited to withholding noncompliance or other areas of noncompliance grouped by industry, occupation, or financial transactions; individuals who may be selling or promoting abusive tax schemes or abusive tax avoidance transactions; individuals who may be in noncompliance with tax laws concerning tax exempt organizations, return preparers, corporate kickbacks, or questionable Forms W-4, tax evasion schemes involving identity theft, among others.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Records pertaining to individuals in compliance projects and programs, and records used to consider individuals for selection in these compliance projects and programs.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To track information relating to special programs and projects to identify non-compliance schemes and to select individuals involved in such schemes for enforcement actions.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed

only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

##### **STORAGE:**

Paper records and electronic media.

##### **RETRIEVABILITY:**

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

##### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Division Commissioners, W&I, SB/SE, TE/GE, and LB&I. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 42.027

#### SYSTEM NAME:

Data on Taxpayers' Filings on Foreign Holdings--Treasury/IRS.

#### SYSTEM LOCATION:

Division Commissioner, LB&I. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals who file Form 5471, Information Return with respect to a Foreign Corporation.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Names of individuals who file Form 5471.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To monitor individuals who file Form 5471, Controlled Foreign Corporation.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS

efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

### **STORAGE:**

Paper records and electronic media.

### **RETRIEVABILITY:**

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

### **SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, LB&I. (See the IRS Appendix below for address.)

### **NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

### **RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1,

subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Form 5471.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 42.031

**SYSTEM NAME:**

Anti-Money Laundering/Bank Secrecy Act (BSA) and Form 8300 Records.

**SYSTEM LOCATION:**

Computing Center and field offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals subject to the reporting and recordkeeping requirements of the BSA, including:

(1) Individuals whose businesses provide any of the financial services which subject them to the reporting, recordkeeping or registration requirements of the laws commonly known as the Bank Secrecy Act (BSA), or the related reporting and recordkeeping requirements of 26 U.S.C. 6050I.

(2) Individuals acting as employees, owners or customers of such institutions or involved, directly or indirectly, in any transaction with such institutions. Examples of institutions that offer financial services are: Currency dealers, check cashiers, money order or traveler's check issuers, sellers, or redeemers, casinos, card clubs, and other money transmitters.

(3) Individuals who are required to file reports or maintain records required under the Bank Secrecy Act, such as the Report of Foreign Bank and Financial Accounts and related records.

(4) Persons who may be witnesses or may otherwise provide information concerning these individuals.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Records relate to the administration of the IRS anti-money laundering program including the registration, reporting and recordkeeping requirements of the BSA and 26 U.S.C. 6050I. They may also relate to individuals who, based upon certain tolerances, exhibit patterns of financial transactions suggesting noncompliance with the registration, reporting and recordkeeping requirements of the BSA and 26 U.S.C. 6050I. Records may also relate to individuals who are required to file reports or maintain records required under the Bank Secrecy Act, such as the Report of Foreign Bank and Financial Accounts and related records. Records may also relate to IRS administrative actions, such as notification, educational or other outreach efforts, examination results, and civil or criminal referrals.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 31 U.S.C. 5311-5332, 26 U.S.C. 6050I, and 7801.

#### PURPOSE:

To administer 26 U.S.C. 6050I and the Bank Secrecy Act.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USE:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS

deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to appropriate Federal, State, local or foreign agencies responsible for investigating or prosecuting the violations of or for enforcing or implementing a statute, rule, regulation, order, or license, where the Service becomes aware of an indication of a potential



violation of civil or criminal law or regulation, or the use is required in the conduct of intelligence or counter-intelligence activities, including analysis, to protect against international terrorism.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to any agency, including any State financial institutions supervisory agency, United States intelligence agency or self-regulatory organization registered with the Securities and Exchange Commission or the Commodity Futures Trading Commission, upon written request of the head of the agency or organization. The records shall be available for a purpose that is consistent with title 31, as required by 31 U.S.C. 5319.

(8) Disclose information to representatives of the National Archives and Records Administration (NARA) who are conducting records management inspections under authority of 44 U.S.C. 2904 and 2906.

(9) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in

connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THIS SYSTEM:**

**STORAGE:**

Paper records and electronic media.

**RETRIEVABILITY:**

Name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in “Record Access Procedures” above.

**SOURCE CATEGORIES:**

The system contains material for which sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 42.888

**SYSTEM NAME:**

Qualifying Therapeutic Discovery Project Records.

**SYSTEM LOCATION:**

IRS Campus, Ogden, UT.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals who file an Application for a Qualifying Therapeutic Discovery Project credit (or grant in lieu of credit) in their individual capacity or on behalf of their sole proprietorship.

**CATEGORIES OF RECORDS IN THE SYSTEM**

These records include information pertaining to the IRS's administration of the Qualifying Therapeutic Discovery Project Program. Records include, but are not limited to the application, including Form 8942 and the Project Information Memorandum, representative authorization information, and a unique administrative control identifier associated with each application for certification. The records may contain taxpayer names and Taxpayer Identification Numbers (TIN) (social security number (SSN)).

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 48D and 7801. Section 9023(a) of The Patient Protection and Affordable Care Act (Pub. L. 111-148) as amended by the Health Care and Education Reconciliation Act of 2010 (P. L. 111- 152) [Affordable Care Act].

**PURPOSE:**

To administer, in consultation with the Department of Health & Human Services, a qualifying therapeutic discovery project program to consider and award certifications for qualified investments eligible for the credit (or, at the taxpayer's election, the grant) to qualifying therapeutic discovery project sponsors.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) To disclose certain information to the public regarding the amount of the grant, the identity of the person to whom the grant was made, and a description of the project with respect to which the grant was made in accordance with the intent of Congress to publicize the projects that show significant potential to produce new and cost-saving therapies, support good jobs, and increase U.S. competitiveness.

(2) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or

(d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(3) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to a contractor, including an expert witness or a consultant hired by the IRS, to the extent necessary for the performance of a contract.

(7) To appropriate agencies, entities, and persons when: (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been

compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

(8) Disclose information to professional organizations or associations with which individuals covered by this system of records may be affiliated, such as state bar disciplinary authorities, to meet their responsibilities in connection with the administration and maintenance of standards of conduct and discipline.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Division Commissioner, SB/SE, 5000 Ellin Road, New Carrollton, MD 20706.

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

**RECORDS ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

**CONTESTING RECORDS PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. For all other records, see "Records Access Procedures" above.

**RECORDS SOURCE CATEGORIES:**

Records in this system are provided by the applicants, the Department of Health and Human Services, and the IRS taxpayer account records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 44.001

**SYSTEM NAME:**

Appeals Case Files--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, campus, and field offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Taxpayers who seek administrative review of IRS proposed adjustments and collection actions with which they disagree . Persons who seek administrative review of initial Freedom of Information Act (FOIA) determinations.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Investigatory materials required in making a tax determination or other verification in the administration of tax laws and all other sub-files related to the processing of the tax case, including history notes and work papers required in an administrative review of an assessment or other initial tax determination, collection action, or FOIA determination. This system also includes other management information related to a case.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 5 U.S.C. 552, and 26 U.S.C. 7801.

#### PURPOSE:

To document the actions taken during Appeals' administrative review of IRS proposed adjustments, collection actions, or Freedom of Information Act (FOIA) initial determinations.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.



To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By individual's name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER(S) AND ADDRESS:

Chief, Appeals. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in “Record Access Procedures” above.

#### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 44.003

#### SYSTEM NAME:

Appeals Centralized Data (ACD)--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field, and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Taxpayers who seek administrative review of IRS proposed adjustments and collection actions with which they disagree. Individuals who seek administrative review of initial Freedom of Information Act (FOIA) determinations.

## CATEGORIES OF RECORDS IN THE SYSTEM

Information from 24.030, 24.046, 42.001, and 44.001 systems, related internal management information, including the taxpayer's DIF Score, and a code identifying taxpayers that threatened or assaulted IRS employees. Information pertaining to FOIA cases under administrative appeal.

## AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 5 U.S.C. 552, and 26 U.S.C. 7801.

## PURPOSE:

To track information about cases in inventory and closed cases.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

## CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS).

SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Appeals. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account. FOIA administrative appeals and agency entries made in the administration of the FOIA appeal. Also, time reports prepared by Appeals Officers.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 44.004

**SYSTEM NAME:**

Art Case Files--Treasury/IRS.

**SYSTEM LOCATION:**

National Office (Appeals). (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Famous or noted artists whose works have been evaluated by the Commissioner's Art Panel or its staff for use in a taxpayer's case.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Commissioner's Art Panel or its staff decisions on values of works of art by named artists and appraisal documentation.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To establish value of art works for purposes of tax administration.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.  
6103.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(8) Disclose information to foreign governments in accordance with international agreements.

(9) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer, artist, and appraiser name.

SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Appeals. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

CONTESTING RECORD PROCEDURES:



26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Commissioner's Art panel and staff decisions and appraisal documentation.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 44.005

**SYSTEM NAME:**

Expert Witness and Fee Appraiser Files--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Expert witnesses for litigation and appraisers, including Art Advisory Panelists whose services may be or are used.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Biographical data, application letters, or list of expert/appraiser names by specialty.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To track individuals available for expert witness and appraisal services.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and

the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(8) Disclose information to foreign governments in accordance with international agreements.

(9) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

#### RETRIEVABILITY:

Expert witness or appraiser name.

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Chief, Appeals. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

#### CONTESTING RECORD PROCEDURES:

See “Records Access Procedure” above.

#### RECORD SOURCE CATEGORIES:

Expert witnesses, appraisers, or public sources.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 46.002

**SYSTEM NAME:**

Criminal Investigation Management Information System (CIMIS) and case files--

Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Subjects and potential subjects of Criminal Investigation (CI) investigations.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Criminal investigatory materials required in making a determination or other verification in the administration of tax and other laws under the jurisdiction of Criminal Investigation and all other sub-files related to the processing of the case. This system also includes other management information related to a case and used for administrative purposes.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 31 U.S.C. 5311-5332, and 26 U.S.C. 7801.

**PURPOSE:**

To maintain and process investigative information that identifies patterns of noncompliance (including criminal activity and civil noncompliance that does not rise to the level of criminal noncompliance) with federal tax laws and other statutes CI is authorized to investigate.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer's name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), and administrative case control number.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3)-(4), (d)(1)-(4), (e)(1)-(3), (e)(4)(G)-(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.003

**SYSTEM NAME:**

Confidential Informants--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Confidential informants and subjects of confidential informant's reports.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Information related to confidential informant reports.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To track the identities of, and related information regarding, confidential informants.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another



agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

### **STORAGE:**

Paper records and electronic media.

### **RETRIEVABILITY:**

By confidential informant's name and administrative case control number and by name of subject in informant's case report.

### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

### **SYSTEM MANAGER(S) AND ADDRESS:**

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

### **NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

### **RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3)-(4), (d)(1)-(4), (e)(1)-(3), (e)(4)(G)-(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.005

**SYSTEM NAME:**

Electronic Surveillance Files--Treasury/IRS.

**SYSTEM LOCATION:**

National Office (Criminal Investigation). (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Subjects of electronic surveillance.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Information relating to the conduct of electronic surveillance.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To monitor and track all electronic surveillances conducted by field offices.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By names, addresses, and telephone numbers of the subjects of surveillance.

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3)-(4), (d)(1)-(4), (e)(1)-(3), (e)(4)(G)-(I), (e)(5), (e)(8) (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.009

**SYSTEM NAME:**

Centralized Evaluation and Processing of Information Items (CEPIIs), Evaluation and Processing of Information (EOI)--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals about whom the IRS has received information alleging their commission of, or involvement with, a violation of Federal laws within IRS jurisdiction, including individuals who may be the victims of identity theft or other fraudulent refund schemes.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Copies of income tax returns, special agent's reports, revenue agent's reports, reports from police and other investigative agencies, memoranda of interview, question-and-answer statements, sworn statements, collateral requests and replies, information items, newspaper and magazine articles and other published data, financial information from public records, court records, confidential reports, case initiating documents and other similar and related documents.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To maintain and process sensitive investigative information that identifies potential criminal and/or civil noncompliance with federal tax law and money-laundering laws. To establish linkages between identity theft and other refund fraud schemes that may be used to perfect filters that identify such fraudulent returns upon filing and to facilitate tax account adjustments for taxpayers victimized by these schemes.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name of the individual about whom information is received or the provider of the information.

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER(S) AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3)-(4), (d)(1)-(4), (e)(1)-(3), (e)(4)(G)-(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.015

SYSTEM NAME:

Relocated Witnesses--Treasury/IRS.

SYSTEM LOCATION:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Relocated witnesses.

CATEGORIES OF RECORDS IN THE SYSTEM

Records pertaining to the relocation of witnesses for their protection.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to



such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

### **STORAGE:**

Paper records and electronic media.

### **RETRIEVABILITY:**

By relocated witness' name.

### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

### **SYSTEM MANAGER AND ADDRESS:**

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

### **NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

### **RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

### **CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3)-(4), (d)(1)-(4), (e)(1)-(3), (e)(4)(G)-(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.050

**SYSTEM NAME:**

Automated Information Analysis System--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, campus, and computing center offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Taxpayers and other individuals involved in financial transactions that require the filing of information reflected in the "Categories of records" below.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Reported income, tax, and Bank Secrecy Act information maintained in a variety of existing systems that include: Treasury/IRS 22.034, 24.030, 26.019, 26.020, and 42.001.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To maintain records that identify transaction patterns, which are indicative of criminal and/or civil noncompliance with Federal income tax and money laundering laws.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name, address, and social security number (SSN).

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2) and (k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2) and (k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system is exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1)-(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C.

552a(j)(2) and (k)(2). Additionally, pursuant to 5 U.S.C. 552a(k)(2), it is exempt from 5 U.S.C. 552a (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act. (See 31 CFR 1.36).

Treasury/IRS 48.001

**SYSTEM NAME:**

Disclosure Records--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, computing center, and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

(1) Subjects of ex parte orders or written requests for tax information in non-tax criminal matters or with respect to terrorist activities under 26 U.S.C. 6103(i).

(2) Persons who have made requests or demands for IRS information under Treas. Reg. 301.9000-1 through -6 in matters falling under the jurisdiction of Privacy, Governmental Liaison and Disclosure (PGLD).

(3) Requesters of and intended recipients of letter forwarding services.

(4) Persons who have applied for Federal employment or presidential appointments and applicants for Department of Commerce "E" Awards, for whom tax checks have been requested.

(5) Requesters for access to records pursuant to 26 U.S.C. 6103, the Freedom of Information Act (FOIA), 5 U.S.C. 552, and initiators of requests for access, amendment or other action pursuant to the Privacy Act (PA) of 1974, 5 U.S.C. 552a.

(6) Individuals identified on Forms 10848, Report of Inadvertent Disclosure of Tax and Privacy Act (PA) Information.

(7) Individuals identified by, or initiating other correspondence or inquiries with, matters falling under the jurisdiction of PGLD.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Correspondence, demands and requests for IRS records, responses to those requests, notes and other background information, copies of records secured, testimony authorizations, tax check documentation, Forms 10848, any documents related to the processing of FOIA, PA or other requests.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 552, 552a and 26 U.S.C. 7801.

#### PURPOSE:

To track the processing of requests or demands for agency records under applicable laws and regulations concerning the disclosure of official information.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in

his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose debtor information to a Federal payer agency for purposes of salary and administrative offsets, to a consumer reporting agency to obtain commercial credit reports, and to a debt collection agency for debt collection services.

(4) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(5) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in

connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name or Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS).

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Director, Privacy, Governmental Liaison & Disclosure. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

##### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).



#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

#### RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 48.008

#### SYSTEM NAME:

Defunct Special Service Staff Files Being Retained Because of Congressional Directive--  
Treasury/IRS.

#### SYSTEM LOCATION:

National Office (Privacy, Governmental Liaison & Disclosure). (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals suspected of violating the internal revenue law by the Special Service Staff before its discontinuation on August 23, 1973.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Individual Master File printouts; returns and field reports; information from other law enforcement government investigative agencies; Congressional Reports, and news media articles.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To preserve under Congressional Directive the activities of the Special Services Staff before its discontinuation in order to permit subjects of the former Special Services Staff to view records about themselves. This system is no longer being used by the Internal Revenue Service. The Special Service Staff was abolished on August 13, 1973.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been

compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records.

##### RETRIEVABILITY:

By subject name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER AND ADDRESS:

Director, Privacy, Governmental Liaison & Disclosure. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

#### RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office 3 (Baltimore) listed in the IRS Appendix below. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

News media articles, taxpayers' returns and records, informant and third party information, other Federal agencies and examinations of related or other taxpayers.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 49.001

#### SYSTEM NAME:

Collateral and Information Requests System--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field, campus, and computing center offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

U.S. citizens, resident aliens, and nonresident aliens whose tax matters come under the jurisdiction of the U.S. competent authority in accordance with pertinent provisions of tax treaties with foreign countries.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Records of interviews with witnesses regarding financial transactions of taxpayers; employment data; bank and brokerage house records; probate records; property valuations; public documents; payments of foreign taxes; inventories of assets; business books and records.

These records relate to tax investigations conducted by the IRS where some aspects on an investigation must be pursued in foreign countries pursuant to the various tax conventions between the United States and foreign governments. The records also include individual case files of taxpayers on whom information (as is pertinent to carrying out the provisions of the convention or preventing fraud or fiscal evasion in relation to the taxes which are the subject of this convention) is exchanged with foreign tax officials of treaty countries.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To maintain records of correspondence and other documentation with respect to the exchange of information requests by or to foreign governments with which the U.S. maintains tax treaties.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Disclosure of tax treaty information may be made only as provided by 26 U.S.C. 6105. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only

as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, LB&I. See the IRS Appendix below for address.

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 49.002

**SYSTEM NAME:**

Tax Treaty Information Management System--Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, campus, and computing center offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

U.S. citizens, resident aliens, and nonresident aliens whose tax matters come under the jurisdiction of the U.S. competent authority in accordance with pertinent provisions of tax treaties with foreign countries.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Management information regarding investigations of, or information exchange requests about taxpayers pursuant to tax treaties between the United States and foreign governments, including information from the Master File, including the taxpayer's DIF Score, and a code identifying taxpayers that threatened or assaulted IRS employees.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To track the inventory of individual case files of taxpayers who request competent authority assistance pursuant to the provisions of income tax treaties, or about whom information exchange requests are made by foreign governments pursuant to applicable tax treaties.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

#### CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Disclosure of tax treaty information may be made only as provided by 26 U.S.C. 6105. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.



To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:**

**STORAGE:**

Paper records and electronic media.

**RETRIEVABILITY:**

By taxpayer name.

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Division Commissioner, LB&I. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 50.001

**SYSTEM NAME:**

Tax Exempt & Governmental Entities (TE/GE) Correspondence Control Records--  
Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, campus, and computing center offices (TE/GE). (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Requesters of letter rulings and determination letters, and subjects of field office requests for technical advice and assistance and other correspondence, including correspondence associated with section 527 organizations.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Name, date, nature and subject of an assignment, and work history. Sub-systems include case files and section 527 records that contain the correspondence, internal memoranda, digests of issues involved in proposed revenue rulings, and related material.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103 and 6104 where applicable. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS

efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

### **STORAGE:**

Paper records and electronic media.

### **RETRIEVABILITY:**

By name of requester or the subject of a letter ruling, determination letter, or other correspondence.

### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

### **RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

### **SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, TE/GE. (See the IRS Appendix below for address.)

### **NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

### **RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1,

subpart C, Appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Individuals who request rulings, determination letters, or submit other correspondence, and field offices requesting technical advice or assistance.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 50.003

**SYSTEM NAME:**

Tax Exempt & Government Entities (TE/GE) Reports of Significant Matters-Treasury/IRS.

**SYSTEM LOCATION:**

National Office, field, and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals who submit letter ruling requests or determination letter requests with respect to organizations, or who are the subjects of technical advice requests, where the matter raised has some significance to tax administration.

**CATEGORIES OF RECORDS IN THE SYSTEM**

Summaries of significant technical matters pertaining to letter rulings or determination letters under the jurisdiction of the Division Commissioner, TE/GE.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103 and 6104 where applicable. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name of the requester or the subject of a letter ruling, determination letter, or other correspondence.

SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, TE/GE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in “Record Access Procedures” below.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in the IRS Appendix below serving the requester.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Individuals who submit determination or letter ruling requests and the employees who process them.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Treasury/IRS 50.222

**SYSTEM NAME:**

Tax Exempt/Government Entities (TE/GE) Case Management Records.

**SYSTEM LOCATION:**

Office of the Division Commissioner, Tax Exempt/Government Entities (TE/GE), National Office, Area Offices, Local Offices, Service Campuses, and Computing Centers. (See the IRS Appendix below for addresses.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM**

Individuals who are the subject of or are connected to TE/GE examinations and tax determinations, including compliance projects, regarding Federal tax exemption requirements, employee plan requirements, and employment tax requirements.

**CATEGORIES OF RECORDS IN THE SYSTEM**

These records include case identification, assignment, and status information from TE/GE examination and tax determination files, information about individuals pertaining to TE/GE's methods of investigating exempt organizations, retirement plans, and government entities with regard to their compliance with statutory Federal requirements and/or their tax exempt status. In addition, this system contains identifying information regarding informants who have provided information that is significant and relevant to TE/GE investigations of taxpayers.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301; 26 U.S.C. 7801.

**PURPOSE:**

This system will provide TE/GE records for case management, including employee assignments and file tracking. TE/GE maintains records on businesses, organizations, employee plans, government entities, and Indian Tribal Government entities and individuals, such as



principals and officers, connected with these entities. Records in this system are used for law enforcement investigations and may contain identifying information about informants who have provided significant information relevant to investigations of taxpayers.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or by IRS employee name or identification number for the employee who is assigned the case, project, or determination.

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER(S) AND ADDRESS:

Division Commissioner, TE/GE. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual. The records are exempt under 5 U.S.C. 552a(k)(2) from the notification provisions of the Privacy Act.

#### RECORDS ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records. The records are exempt under 5 U.S.C. 552a(k)(2) from the access provisions of the Privacy Act.

#### CONTESTING RECORDS PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORDS SOURCE CATEGORIES:

Information is obtained from tax returns, application returns and supporting material, determination files, examination files, compliance review files, compliance programs and projects, and IRS personnel records.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 60.000

#### SYSTEM NAME:

Employee Protection System Records--Treasury/IRS.

#### SYSTEM LOCATION:

National Office, field and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individuals attempting to interfere with the administration of internal revenue laws through assaults, threats, suicide threats, filing or threats of filing frivolous criminal or civil legal actions against Internal Revenue Service (IRS) employees, or IRS contractors or the employees' or contractors' immediate family members, or through forcible interference against any officer, government contractor or employee while discharging the official duties at his/her position. An individual is designated as a potentially dangerous taxpayer (PDT), based on reliable information, furnished to the IRS or Treasury Inspector General for Tax Administration (TIGTA), that fits any of the criteria (1) through (5) below: (1) Individuals who assault employees or members of the employees' immediate families, (2) individuals who attempt to intimidate or threaten employees or members of the employees' immediate families through specific threats of bodily harm, a show of weapons, the use of animals, or through other specific

threatening or intimidating behavior, (3) individuals who are active members of groups that advocate violence against IRS employees specifically, or against Federal employees generally where advocating such violence could reasonably be understood to threaten the safety of IRS employees and impede the performance of their official duties, (4) individuals who have committed the acts set forth in any of the above criteria, but whose acts have been directed against employees or contractors of other governmental agencies at Federal, State, county, or local levels, and (5) individuals who are not designated as potentially dangerous taxpayers through application of the above criteria, but who have demonstrated a clear propensity toward violence through act(s) of violent behavior within the five-year period immediately preceding the time of referral of the individual to the Employee Protection System (EPS). An individual is designated as a taxpayer who should be approached with caution (CAU), based on reliable information furnished to the IRS or the TIGTA, individuals who have threatened physical harm that is less severe or immediate than necessary to satisfy PDT criteria, suicide threat by the taxpayer, or individuals who have filed or threatened to file a frivolous civil or criminal legal action (including liens, civil complaints in a court, criminal charges) against any IRS employee or contractor, or their immediate families.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Documents reporting the incident; documentary evidence of the incident (e.g. threatening correspondence, copies of liens and legal actions); documentation of investigation of incident, with report of investigation, statements, affidavits, and related tax information; records of any legal action resulting from the incident; local police records of individual named in the incident, if such records are requested or otherwise provided during investigation of the incident; FBI record of individual named in the incident, if such records are requested or otherwise provided

during investigation of the incident; newspaper or periodical items, or information from other sources, provided to the IRS or to TIGTA for investigation of individuals who have demonstrated a clear propensity toward violence; correspondence regarding the reporting of the incident, referrals for investigation, investigation of the incident; and result of investigation (i.e. designation as PDT or CAU).

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

#### PURPOSE:

To maintain reports by IRS employees or contractors of attempts by individuals to obstruct or impede them or other law enforcement personnel in the performance of their official duties, investigations into the matters reported, and determinations whether the taxpayers should be designated a PDT or CAU.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USE:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has

agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or

harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By name or social security number (SSN) of individual with respect to whom the PDT or CAU designation is being considered and by administrative case control number.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

##### SYSTEM MANAGER(S) AND ADDRESS:

Chief, Office of Employee Protection. (See the IRS Appendix below for address.)

##### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

##### RECORDS ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records. The records are exempt under 5 U.S.C. 552a(k)(2) from the access provisions of the Privacy Act.

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

#### SOURCE CATEGORIES:

The system contains material for which sources need not be reported.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.).

Treasury/IRS 70.001

#### SYSTEM NAME:

Individual Income Tax Returns, Statistics of Income--Treasury/IRS.

#### SYSTEM LOCATION:

National Office and campus offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM

Individual taxpayers whose data is selected for compilation into a statistical sample.

#### CATEGORIES OF RECORDS IN THE SYSTEM

Sources of income, exemptions, deductions, income tax, and tax credits, as reported on Form 1040 series of U.S. Individual income tax return. The records are used to prepare and publish statistics. The statistics, studies, and compilations are designed so as to prevent disclosure of any particular taxpayer's identity.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:



5 U.S.C. 301, 26 U.S.C. 6108 and 7801.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103 and 6108. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer identification number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

#### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

#### SYSTEM MANAGER AND ADDRESS:

Director, Research Analysis, and Statistics. (See the IRS Appendix below for address.)

#### NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(4).

#### RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(4).

#### CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Form 1040 series of U.S. Individual Income Tax Returns.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(4). See 31 CFR. 1.36.

Treasury/IRS 90.001

**SYSTEM NAME:**

Chief Counsel Management Information System Records --Treasury/IRS.

**SYSTEM LOCATION:**

Office of the Chief Counsel; Office of the Special Counsel to the National Taxpayer Advocate; Offices of the Associate Chief Counsel (Corporate), (Financial Institutions & Products), (General Legal Services), (Income Tax & Accounting), (International), (Passthroughs & Special Industries), and (Procedure & Administration); Offices of the Division Counsel/Associate Chief Counsel, (Criminal Tax) and (Tax Exempt & Government Entities); and Office of the Division Counsel (Large Business & International), (Small Business/Self Employed) and (Wage & Investment); and Area Counsel offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

- (1) Individuals who are the subjects of, or are connected to, matters received by or assigned to the Office of Chief Counsel.
- (2) Chief Counsel employees.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

Records that contain summary information concerning the description and status of assignments received in the Office of Chief Counsel. These records include the names or subjects of a case, the case file number, case status, issues, professional time expended, and due dates. These records may be used to produce management information on case inventory by taxpayer or employee name and professional time required to complete an assignment.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301; 26 U.S.C. 7801 and 7803; 31 U.S.C. 330.

**PURPOSE:**

The computerized Counsel Automated System Environment (CASE) system is used to track, count, and measure the workload of the Office of Chief Counsel, capturing summary information (such as the name of principal parties or subjects, case file numbers, assignments, status, and classification) of cases and other matters assigned to Counsel personnel throughout their life cycle. CASE is used to generate reports to assist management and other employees to keep track of resources and professional time devoted to individual assignments and broad categories of workload. CASE information is also useful in the preparation of budget requests and other reports to the IRS, to the Treasury Department, or the Congress. CASE also serves as a timekeeping function for employees of the Office of Chief Counsel directly involved in cases and other matters.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records and no privilege is asserted. Accordingly, the IRS may:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee;

or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding, and the IRS determines that the records are relevant and useful.

(2) Disclose information in a proceeding (including discovery) before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding, and the IRS or the DOJ determines that the information is relevant and necessary. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to the parties and to an arbitrator, mediator, or other neutral party, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges.

(4) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that individual's former area of responsibility.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to a contractor hired by the IRS, including an expert witness or a consultant, to the extent necessary for the performance of a contract.

(7) Disclose information to a Federal, State, local, or tribal agency, or other public authority responsible for implementing, enforcing, investigating, or prosecuting the violation of a statute,

rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(8) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(9) To the extent consistent with the American Bar Association's Model Rules of Professional Conduct, Rule 4.2, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountancy boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(11) Disclose information to foreign governments in accordance with international agreements.

(12) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(13) Disclose information to appropriate agencies, entities, and persons when: (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or

confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

##### **STORAGE:**

Paper records and electronic media.

##### **RETRIEVABILITY:**

Records are retrieved by the name or taxpayer identification number of the individual to whom they apply, employees assigned, and by workload case number. If there are multiple parties to a proceeding, then the record is generally retrieved only by the name of the first listed person in the complaint or other document.

##### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### **RETENTION AND DISPOSAL:**

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15.

##### **SYSTEM MANAGER(S) AND ADDRESS:**

Associate Chief Counsel (Finance & Management). See the IRS Appendix below for the address.

#### NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW, Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

#### RECORD ACCESS PROCEDURES:

See “Notification Procedure” above.

#### CONTESTING RECORD PROCEDURES:

See “Notification Procedure” above. 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

IRS and Chief Counsel employees; Department of Treasury employees; court records.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

Some of the records in this system are exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2) and 552a(k)(2). See 31 CFR 1.36. Treasury/IRS 90.002

#### SYSTEM NAME:



Chief Counsel Litigation and Advice (Civil) Records--Treasury/IRS.

**SYSTEM LOCATION:**

Office of the Chief Counsel; Offices of the Associate Chief Counsel (Corporate), (Financial Institutions & Products), (General Legal Services), (Income Tax & Accounting), (International), (Passthroughs & Special Industries), and (Procedure & Administration); Office of the Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities); Offices of the Division Counsel (Large Business & International), (Small Business/Self Employed) and (Wage & Investment); Office of the Special Counsel to the National Taxpayer Advocate; Office of the Special Counsel to the Office of Professional Responsibility; and Area Counsel offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

(1) Individuals who have requested advice in the form of a letter ruling, closing agreement, or information letter as set forth under the first annual revenue procedure published by the IRS each year.

(2) Individuals who are the subject of technical advice that responds to any request on the interpretation and proper application of tax laws, tax treaties, regulations, revenue rulings, notices, or other precedents to a specific set of facts that concerns the treatment of an item in a year under examination or appeal, which is submitted under the second annual revenue procedure published by the IRS each year.

(3) Individuals about whom advice has been requested or provided under any other internal rules and procedures, such as may be set forth in the Internal Revenue Manual (IRM) or Chief Counsel Notices.

(4) Individuals who are subjects of, or provide information pertinent to, matters under the jurisdiction of the Office of Professional Responsibility, when such matters are brought to the attention of Counsel;

(5) Individuals who are parties to litigation with the IRS, or in litigation in which the IRS has an interest, or in proceedings before an administrative law judge.

(6) Individuals who have corresponded with, or who are the subjects of correspondence to, the IRS regarding a matter under consideration by these offices.

#### CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Advice files

(2) Litigation files;

(3) Correspondence files;

(4) Reference copies of selected work products.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801 and 7803; 31 U.S.C. 330 and 5314.

#### PURPOSE:

To represent the IRS' interests in litigation before the United States Tax Court and in proceedings before administrative law judges; To assist the Department of Justice in representing the IRS' interests in litigation before other Federal and state courts; To provide legal advice and assistance on civil tax administration matters, including matters pertaining to practice before the IRS and the regulation of tax return preparers; To respond to general inquiries and other correspondence related to these matters; To assist Counsel staff in coordinating and preparing

future litigation, advice, or correspondence, to ensure the consistency of such work products and to retain copies of work products for historical, legal research, investigational, and similar purposes.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C.

6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted. Accordingly, the IRS may:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding, and the IRS determines that the records are relevant and useful.

(2) Disclose information in a proceeding (including discovery) before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding and the IRS or the DOJ determines that the information is relevant and necessary. Information may be disclosed

to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to the parties and to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges.

(4) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that individual's former area of responsibility.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to a contractor hired by the IRS, including an expert witness or a consultant, to the extent necessary for the performance of a contract.

(7) Disclose information to a Federal, State, local, or tribal agency, or other public authority responsible for implementing, enforcing, investigating, or prosecuting the violation of a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(8) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(9) To the extent consistent with the American Bar Association's Model Rules of Professional Conduct, Rule 4.2, and Circular 230, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountancy boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(11) Disclose information to foreign governments in accordance with international agreements.

(12) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(13) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(14) Disclose information to other Federal agencies holding funds of an individual for the purpose of collecting a liability owed by the individual.

(15) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether

maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

Records of the Office of the Associate Chief Counsel (General Legal Services), including the various Area Counsel (General Legal Services), may also be used as described below if the IRS deems the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(16) Disclose information to the Joint Board of Actuaries in enrollment and disciplinary matters.

(17) Disclose information to the Office of Personnel Management, Merit Systems Protection Board, the Office of Special Counsel, and the Equal Employment Opportunity Commission in personnel, discrimination, and labor management matters.

(18) Disclose information to arbitrators, the Federal Labor Relations Authority, including the Office of the General Counsel of that authority, the Federal Service Impasses Board, and the Federal Mediation and Conciliation Service in labor management matters.

(19) Disclose information to the General Services Administration in property management matters.

(20) Disclose information regarding financial disclosure statements to the IRS, which makes the statements available to the public as required by law.

(21) Disclose information to other federal agencies for the purpose of effectuating inter-agency salary offset or inter-agency administrative offset.

(22) Disclose information to the Office of Government Ethics in conflict of interest, conduct, financial statement reporting, and other ethics matters.

#### DISCLOSURE TO CONSUMER REPORTING AGENCIES:

Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as defined in the Fair Credit Reporting Act, 15 U.S.C. 1681a(f) or the Federal Claims Collection Act of 1966, 31 U.S.C. 3701(a)(3).

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By the (1) name(s) of the individual(s) to whom the records pertain, and related individuals; (2) subject matter; (3) certain key administrative dates; and (4) the internal control number for correspondence. If there are multiple parties to litigation, or other proceeding, then the record is generally retrieved only by the name of the first listed person in the complaint or other document.

##### SAFEGUARDS:

A background investigation is made on personnel. Offices are located in secured areas. Access to keys to these offices is restricted. Access to records storage facilities is limited to authorized personnel or individuals in the company of authorized personnel. Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and Information Technology (IT) Security Policy and Standards, IRM 10.8.

#### RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15 and 1.15.30.

#### SYSTEM MANAGER(S) AND ADDRESS(ES):

The Chief Counsel, Special Counsel to the National Taxpayer Advocate, Special Counsel to the Office of Professional Responsibility, each Associate Chief Counsel, and each Division Counsel is the system manager of the system in that office. See the IRS Appendix below for addresses.

#### NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW, Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(k)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

#### RECORD ACCESS PROCEDURES:

See “Notification Procedure” above.

#### CONTESTING RECORD PROCEDURES:

See “Notification Procedure” above. 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.



#### RECORD SOURCE CATEGORIES:

Taxpayers and their representatives; Department of the Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; witnesses; informants; parties to disputed matters of fact or law; judicial and administrative proceedings; congressional offices; labor organizations; public records such as telephone books, Internet Web sites, court documents, and real estate records; individual subjects of legal advice, written determinations, and other correspondence.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

Some of the records in this system are exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). See 31 CFR 1.36.

Treasury/IRS 90.003

#### SYSTEM NAME:

Chief Counsel Litigation and Advice (Criminal) Records --Treasury/IRS.

#### SYSTEM LOCATION:

Office of the Chief Counsel; Office of the Division Counsel/Associate Chief Counsel (Criminal Tax); and Area Counsel (Criminal Tax) offices. (See the IRS Appendix below for address.)

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individual subjects of investigations as to their compliance with tax and other laws under the jurisdiction of IRS Criminal Investigation, with respect to whom criminal recommendations have been made.

(2) Individuals who have requested advice, and about whom advice has been requested, concerning tax-related and criminal offenses under the jurisdiction of IRS Criminal Investigation, where these matters or issues are brought to Counsel's attention.

(3) Individuals who have filed petitions for the remission or mitigation of forfeitures or who are otherwise directly involved as parties in judicial or administrative forfeiture matters.

(4) Individuals who have requested advice, about whom advice has been requested, or with respect to whom a criminal recommendation has been made concerning non-tax criminal matters delegated to the IRS for enforcement and investigation, such as money laundering (18 U.S.C. 1956 and 1957) and the Bank Secrecy Act (31 U.S.C. 5311-5330).

(5) Individuals about whom advice has been requested or provided under any internal rules and procedures, as may be set forth in the Internal Revenue Manual (IRM), Chief Counsel Notices, or other internal issuances.

(6) Individuals who are parties to litigation with the IRS, or in litigation in which the IRS has an interest.

(7) Individuals who have corresponded with the IRS regarding a matter under consideration by these offices.

#### CATEGORIES OF RECORDS IN THE SYSTEM:

- (1) Advice files;
- (2) Litigation files;
- (3) Correspondence files;
- (4) Reference copies of selected work products.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801 and 7803; 31 U.S.C. 330 and 5311-5332.

## PURPOSE:

To provide legal advice and assistance on criminal tax administration matters, and on nontax criminal matters delegated to the IRS. To assist the Department of Justice (DOJ) in representing the IRS' interests in litigation before Federal and state courts. To respond to general inquiries and other correspondence related to these matters. To assist Counsel staff in coordinating and preparing future litigation, advice, or correspondence to ensure the consistency of such work products and to retain copies of work products for historical, legal research, investigational, and similar purposes.

## ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted. Accordingly, the IRS may:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding, and the IRS determines that the records are relevant and useful.

(2) Disclose information in a proceeding (including discovery) before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS

employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding and the IRS or the DOJ determines that the information is relevant and necessary. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to the parties and to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges.

(4) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that individual's former area of responsibility.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to a contractor hired by the IRS, including an expert witness or a consultant, to the extent necessary for the performance of a contract.

(7) Disclose information to a Federal, State, local, or tribal agency, or other public authority responsible for implementing, enforcing, investigating, or prosecuting the violation of a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(8) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(9) To the extent consistent with the American Bar Association's Model Rules of Professional Conduct, Rule 4.2, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountancy boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(11) Disclose information to foreign governments in accordance with international agreements.

(12) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(13) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(14) Disclose information to other Federal agencies holding funds of an individual for the purpose of collecting a liability owed by the individual.

(15) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of

records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By the (1) name(s) of the individual(s) to whom the records pertain, and related individuals; (2) subject matter; (3) certain key administrative dates; and (4) the internal control number for correspondence. If there are multiple parties to a proceeding, then the record is generally retrieved only by the name of the first listed person in the complaint or other document.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15 and 1.15.30.

#### SYSTEM MANAGER(S) AND ADDRESS(ES):

The Division Counsel/ Associate Chief Counsel (Criminal Tax) is the system manager. See the IRS Appendix , below for addresses.

#### NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW, Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(j)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

#### RECORD ACCESS PROCEDURES:

See “Notification Procedure” above.

#### CONTESTING RECORD PROCEDURES:

See “Notification Procedure” above. 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Taxpayers, or other subjects of investigation, and their representatives; Department of the Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; witnesses; informants; parties to disputed matters of fact or law; judicial and administrative proceedings; congressional offices; labor organizations; public records such

as telephone books, Internet Web sites, court documents, and real estate records; individual subjects of legal advice, written determinations, and other correspondence.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

Some of the records in this system are exempt from sections (c)(3)-(4); (d)(1)-(4); (e)(1)-(3); (e)(4)(G)-(I); (e)(5); (e)(8); (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 90.004

**SYSTEM NAME:**

Chief Counsel Legal Processing Division Records --Treasury/IRS.

**SYSTEM LOCATION:**

Office of the Associate Chief Counsel (Procedure & Administration), National Office. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Individuals who communicate with the IRS regarding access requests under the Freedom of Information Act (FOIA), Privacy Act of 1974, or 26 U.S.C. 6110, where these matters or issues are brought to Counsel's attention; payers of user fees under 26 U.S.C. 7528, 6103(p), and 31 U.S.C. 9701; recipients of payments of court judgments; individual taxpayers who are the subject of written determinations or other work products processed for public inspection under the FOIA or 26 U.S.C. 6110.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

(1) Correspondence files.

(2) FOIA, Privacy Act, and 26 U.S.C. 6110 requests for Chief Counsel National Office records.



(3) Privacy Act requests to amend Chief Counsel National Office records.

(4) User fee files.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 552, and 552a; 26 U.S.C. 7801 and 7803.

#### PURPOSE:

To coordinate searches and to make disclosure determinations with respect to Chief Counsel National Office records sought under FOIA, the Privacy Act, and 26 U.S.C. 6110. To respond to Privacy Act requests to amend Chief Counsel National Office records. To process user fees pertaining to Private Letter Rulings, Change in Accounting Methods (Form 3115), Change in Accounting Periods (Form 1128), Advance Pricing Agreements, and Closing Agreements. To process files for the payment of court judgments.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted. Accordingly, the IRS may:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee;

or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding, and the IRS determines that the records are relevant and useful.

(2) Disclose information in a proceeding (including discovery) before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding, and the IRS or the DOJ determines that the information is relevant and necessary. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to the parties and to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges.

(4) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that individual's former area of responsibility.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to a contractor hired by the IRS, including an expert witness or a consultant, to the extent necessary for the performance of a contract.

(7) Disclose information to an appropriate Federal, State, local, or tribal agency, or other public authority responsible for implementing, enforcing, investigating, or prosecuting the

violation of a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(8) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(9) To the extent consistent with the American Bar Association's Model Rules of Professional Conduct, Rule 4.2, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountancy boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(11) Disclose information to foreign governments in accordance with international agreements.

(12) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(13) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(14) Disclose information to other Federal agencies holding funds of an individual for the purpose of collecting a liability owed by the individual.

(15) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

By the (1) name(s) of the individual(s) to whom the records pertain, and related individuals; (2) subject matter; (3) certain key administrative dates; and (4) the internal control number for correspondence. If there are multiple parties to a proceeding, then the record is generally retrieved only by the name of the first listed person in the complaint or other document.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

#### RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15. Freedom of Information Act request files are retained and disposed of in accordance with IRM 1.15.13.

#### SYSTEM MANAGER(S) AND ADDRESS:

Associate Chief Counsel (Procedure & Administration), National Office. See the IRS Appendix below for the address.

#### NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW, Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

#### RECORD ACCESS PROCEDURES:

See “Notification Procedure” above.

#### CONTESTING RECORD PROCEDURES:

See “Notification Procedure” above. 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Persons who communicate with the IRS regarding FOIA, Privacy Act, and 26 U.S.C. 6110 requests, user fees or judgment payments; Department of Treasury employees; State, local, tribal, and foreign governments, and other public authorities; other Federal agencies; witnesses; informants; public sources such as telephone books, Internet websites, court documents, and real estate records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

User fee and judgment payment files can be accessed as described above. All other records in this system have been designated as exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2) and 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 90.005

**SYSTEM NAME:**

Chief Counsel Library Records

**SYSTEM LOCATION:**

Office of the Associate Chief Counsel (Finance & Management), National Office. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

(1) IRS employees who check out materials from the Library or through inter-library loans. (2) Individuals who are the subject of the work products maintained for reference (legal research) purposes on tax issues.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

(1) Reference work product, including General Counsel Memoranda (GCMs), Office Memoranda (OMs), Actions on Decision (AODs), briefs, and other historical issuances dating back to 1916.

(2) Internal control records used to catalog and cross-reference records for legal research purposes.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301; 26 U.S.C. 7801 and 7803; and 31 U.S.C. 330.

**PURPOSE:**

To track the location of materials borrowed from the library or through inter-library loan and to permit the research of the internal revenue laws.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted. Accordingly, the IRS may:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding, and the IRS determines that the records are relevant and useful.

(2) Disclose information in a proceeding (including discovery) before a court, administrative tribunal, or other adjudicative body when (a) the IRS or any component thereof, (b) any IRS employee in his or her official capacity, (c) any IRS employee in his or her personal capacity where the IRS or the Department of Justice (DOJ) has agreed to provide representation for the employee, or (d) the United States is a party to, has an interest in, or is likely to be affected by such proceeding, and the IRS or the DOJ determines that the information is relevant and necessary and not otherwise privileged. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(4) Disclose information to a Federal, State, local, or tribal agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(6) Disclose information to foreign governments in accordance with international agreements.

(7) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.



(8) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(9) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

##### STORAGE:

Paper records and electronic media.

##### RETRIEVABILITY:

Records are retrieved by the name of the individual(s) to whom they pertain. If there are multiple parties to a proceeding, then the record is generally retrieved only by the identity of the first listed person in the complaint or other document.

##### SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

##### RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15.

**SYSTEM MANAGER(S) AND ADDRESS:**

Associate Chief Counsel (Finance & Management), National Office. See the IRS Appendix below for the address.

**NOTIFICATION PROCEDURE:**

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW, Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(j)(2) or (k)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

**RECORD ACCESS PROCEDURES:**

See “Notification Procedures” above.

**CONTESTING RECORD PROCEDURES:**

See “Notification Procedure” above. 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

IRS employees; Congress; Department of the Treasury personnel; taxpayers and their representatives; other Federal agencies; witnesses; informants; State, local, tribal, and foreign governments, and other public authorities; parties to disputed matters of fact and law; other

persons who communicate with the IRS; libraries to and from which inter-library loans are made; public sources such as telephone books, Internet Web sites, court documents, and real estate records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

Some of the records in this system are exempt from sections (c)(3)-(4); (d)(1)-(4); (e)(1)-(3); (e)(4)(G)-(I); (e)(5); (e)(8); (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). Some of the records in this system are exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2) and 5 U.S.C. 552a(k)(2). See 31 CFR 1.36.

Treasury/IRS 90.006

**SYSTEM NAME:**

Chief Counsel Human Resources and Administrative Records --Treasury/IRS.

**SYSTEM LOCATION:**

All Chief Counsel offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

- (1) Current and former employees of the Office of Chief Counsel;
- (2) Applicants for employment in the Office of Chief Counsel;
- (3) Tax Court witnesses whose expenses are paid by the IRS.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

(1) Records relating to personnel actions and determinations made about an individual while employed with the Office of Chief Counsel. These records include the records maintained in current and former employees' Official Personnel Folders and Employee Performance Folders, in accordance with Office of Personnel Management (OPM)'s regulations and instructions,

which are described in the notices of OPM's government-wide systems of records, OPM/GOVT-1 and OPM/GOVT-2, respectively. The records reflect employment qualifications; employment history (including performance improvement plan or discipline records); training and awards; reasonable accommodation and similar records potentially containing medical information; and other recognition. These records include data documenting reasons for personnel actions, decisions, or recommendations and background material leading to any personnel action (including adverse action).

(2) Records relating to payroll processing, such as employee name, date of birth, Social Security number (SSN), home address, grade or rank, employing organization, timekeeper identity, salary, civil service retirement fund contributions, pay plan, number of hours worked, leave accrual rate, usage, and balances, deductions for Medicare and/or FICA, Federal, State and city tax withholdings, Federal Employees Governmental Life Insurance withholdings, Federal Employees Health Benefits withholdings, awards, commercial garnishments, child support and/or alimony wage assignments, allotments, and Thrift Savings Plan contributions.

(3) Employee recruiting records for attorney and non-attorney Chief Counsel Employees (including application files, eligible applicant listings, and internal control records).

(4) Financial records such as travel expenses, notary public expenses, moving expenses, expenses of Tax Court witnesses, fees and expenses of expert witnesses, and miscellaneous expenses.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801 and 7803; and 31 U.S.C. 330.

#### PURPOSE:

To carry out personnel management responsibilities, including but not limited to (1) recommending or taking personnel actions such as appointments, promotions, separations (e.g., retirements, resignations), reassignments, within-grade increases, disciplinary or adverse actions; (2) employee training, recognition, or reasonable accommodation; (3) processing payroll so as to ensure that each employee receives the proper pay and allowances; that proper deductions and authorized allotments are made from employees' pay; and that employees are credited and charged with the proper amount of leave; (4) recruitment and other hiring decisions; and (5) to maintain records of individually based non-payroll expenditures such as expert witness and contractor expenses necessary to the operations of the Office. The records may also be used as a basis for staffing and budgetary planning and control, organizational planning, and human resource utilization.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING  
CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted. Accordingly, the IRS may:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by the proceeding, and the IRS determines that the records are both relevant and necessary to the

proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information in a proceeding (including discovery) before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding, and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding.

Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a court, authorized official acting pursuant to a court order or state or local law, a state agency, or the office of a bankruptcy trustee, for the purpose of implementing a garnishment or wage assignment order.

(4) Disclose information to all individuals, and/or a court, adjudicative body, or other administrative body, where multiple related individuals are represented before the Service by one attorney, and a potential or actual conflict of interest arises, and the attorney fails to provide adequate confirmation to the Service that full disclosure of the conflict of interest situation has been made to all taxpayers and that all agree to the representation.

(5) Disclose information to the defendant in a criminal prosecution, the Department of Justice, or a court of competent jurisdiction where required in criminal discovery or by the Due Process Clause of the Constitution.

(6) Disclose information to the parties and to arbitrators, the Federal Labor Relations Authority, including the Office of the General Counsel of that authority, the Federal Service

Impasses Board and the Federal Mediation and Conciliation Service in labor management matters.

(7) Disclose the results of a drug test performed at the work site, as provided by section 503 of the Supplemental Appropriations Act of 1987, Pub. L. 100-71, (101 Stat. 391, 468-471).

(8) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that individual's former area of responsibility.

(9) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(10) Disclose information to a contractor hired by the IRS, including an expert witness or a consultant, to the extent necessary for the performance of a contract.

(11) Disclose pertinent information to a Federal, State, local, or tribal agency, or other public authority responsible for implementing, enforcing, investigating, or prosecuting the violation of a statute rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(12) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(13) To the extent consistent with the American Bar Association's Model Rules of Professional Conduct, Rule 4.2, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(14) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountancy boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(15) Disclose information to foreign governments in accordance with international agreements.

(16) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(17) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(18) Disclose information regarding financial disclosure statements to the IRS, which makes the statements available to the public as required by law.

(19) Disclose information to other Federal agencies holding funds of an individual for the purpose of collecting a liability owed by the individual.

(20) Disclose information to the Joint Board of Actuaries in enrollment and disciplinary matters.



(21) Disclose information to the Office of Personnel Management, Merit Systems Protection Board, the Office of Special Counsel, and the Equal Employment Opportunity Commission in personnel, discrimination, and labor management matters.

(22) Disclose information to the General Services Administration in property management matters.

(23) Disclose information to the Office of Government Ethics in conflict of interest, conduct, financial statement reporting, and other ethics matters.

(24) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

(25) Disclose information to the General Services Administration Board of Contract Appeals, the Government Accountability Office, and other Federal agencies that address contracting issues in connection with disputes and protests of procurement actions and decisions.

#### DISCLOSURE TO CONSUMER REPORTING AGENCIES:

Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as defined in the Fair Credit Reporting Act, 15 U.S.C. 1681a(f) or the Federal Claims Collection Act of 1966, 31 U.S.C. 3701(a)(3).

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING,  
AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are generally retrieved by the name or taxpayer identity number of the individual to whom they apply. Records pertaining to expert witnesses may also be retrieved by the name of a party to the proceeding for which the expert was retained.

SAFEGUARDS:

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15, and to personnel records, IRM 1.15.38 and 1.15.39.

SYSTEM MANAGER(S) AND ADDRESS:

The Division Counsel / Associate Chief Counsel is the system manager of records in their respective offices. See the IRS Appendix below for addresses.

NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief

Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW, Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(k)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

#### RECORD ACCESS PROCEDURES:

See “Notification Procedure” above.

#### CONTESTING RECORD PROCEDURES:

See “Notification Procedure” above. 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

#### RECORD SOURCE CATEGORIES:

Department of the Treasury personnel; Tax Court and expert witnesses; other Federal agencies; witnesses; State, local, tribal, and foreign governments, and other public authorities; references provided by the applicant, employee, or expert witness; former employers; public records such as telephone books, Internet websites, court documents, and real estate records.

#### EXEMPTIONS CLAIMED FOR THE SYSTEM:

Some of the records in this system are as exempt from sections (c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(5). See 31 CFR 1.36.

#### IRS Appendix

This appendix contains the addresses of Treasury/IRS system locations along with the title of the principal system manager(s). Internal Revenue Service (IRS) system locations are geographically dispersed through field offices. Additional information regarding the structure and locations of the IRS is available on the Internet at [www.irs.gov](http://www.irs.gov). Select the “About the IRS” tab or contact one of the Disclosure Offices.

## Internal Revenue Service Disclosure Offices for Privacy Act Requests

Access and amendment requests for records maintained in IRS systems should be marked

“Privacy Act Request” on the outside and mailed to the following address:

Internal Revenue Service

Disclosure Scanning Operation - Stop 93A

Post Office Box 621506

Atlanta, GA 30362-3006

## IRS System Locations

The National Office of the IRS and the address for the following systems managers is: 1111 Constitution Avenue, NW., Washington, DC. The listing below is arranged according to organizational lines. Any exception to the location of an office is indicated accordingly.

Commissioner, Internal Revenue Service

Chief of Staff, Office of the Secretariat

Chief, Communications and Liaison

Chief, Equal Employment Opportunity and Diversity

Director, Research, Analysis, Statistics

National Taxpayer Advocate

Chief, Appeals, 1099 14th Street, NW., Washington, DC

Director, Strategy & Finance

Director, Technical Services

Director, Field Operations--East

Director, Field Operations--West, 24000 Avila Road, Laguna Niguel, CA

Deputy Commissioner for Services & Enforcement

Division Commissioner, Large Business & International Division (LB&I), 9th & H Street,  
Washington, DC

Director, Physical Security and Emergency Preparedness

Director, Privacy, Governmental Liaison, and Disclosure

Service & Enforcement Office Locations: Division Commissioner, Small Business/Self-  
Employed (SB/SE)

Division Commissioner, Tax Exempt and Government Entities (TE/GE)

Division, 999 North Capital Street NE, Washington, DC

Division Commissioner, Wage and Investment (W&I), 401 W. Peachtree Street, Atlanta, GA

Chief, Criminal Investigation

Director, Office of Professional Responsibility

Director, Return Preparer Office

Deputy Commissioner Operations Support

Chief Technology Officer

Chief Financial Officer

Chief Human Capital Officer

Chief, Agency Wide Shared Services

Large Business & International (LB&I), 9th & H Street, Washington, DC

Deputy Division Commissioner, Domestic

Deputy Division Commissioner, International

Director, Management & Finance

Director, Business System Planning

Director, Planning, Analysis, Inventory, & Research

Director, Communications & Liaison

Director, Equity, Diversity & Inclusion

Director, Pre-Filing and Technical Guidance

Director, Shared Support

LB&I Industry Directors:

Industry Director, Communications, Technology and Media, 1301 Clay Street, Oakland, CA

Industry Director, Financial Services, 290 Broadway, New York, NY

Industry Director, Global High Wealth

Industry Director, Heavy Manufacturing and Pharmaceuticals, 111 Wood Avenue South,  
Iselin, NJ

Industry Director, Natural Resources and Construction, 1919 Smith Street, Houston, TX

Industry Director, Retailers, Food, Transportation, and Healthcare, 1901 Butterfield Road,  
Downers Grove, IL

LB&I Overseas Offices:

Berlin, Germany--Internal Revenue Service, c/o United States Embassy, PSC 120, Box 3000,  
APO AE 09265

London, England--Internal Revenue Service, E/IRS--U.S. Embassy, PSC--801, Box 44, FPO  
AE 09498-4044

Plantation, Florida (covers Mexico, Central & South America, Caribbean)--IRS, Plantation,  
7850 SW., 6th Court, Plantation, FL

Paris, France--Internal Revenue Service, PSC 116, Box E-414, APO AE 09777

Tokyo, Japan--IRS, American Embassy, Unit 45004, Box 208, APO AP 96337-0001

Small Business/Self-Employed

Director, Communications, Liaison and Disclosure

Director, Collection

Director, Compliance Services, Campus Operations

Director, EEO

Director, Examination

Director, Fraud/BSA

Director, Specialty Programs

SB/SE Field Area Offices:

Collection Area Directors:

North Atlantic, 290 Broadway, New York, NY

South Atlantic, 5000 Ellin Road, Lanham, MD

Central Area, 477 Michigan Avenue, Detroit, MI

Midwest Area, 230 South Dearborn, Chicago, IL

Gulf States Area, 801 Broadway, Nashville, TN

Western Area, 915 Second Avenue, Seattle, WA

California Area, 1301 Clay Street, Oakland, CA

Examination Area Directors

North Atlantic, 15 New Sudbury Street, Boston, MA

Central Area, 600 Arch Street, Philadelphia, PA

South Atlantic, 400 W. Bay, Jacksonville, FL

Midwest, 316 N. Robert, St. Paul, MN

Gulf States, 4050 Alpha Road, Dallas, TX

Western, 600 17th Street, Denver, CO

California, 300 N, Los Angeles Street, Los Angeles, CA

Tax Exempt & Government Entities, 999 North Capitol Street NW, Washington DC

Director, Employee Plans

Director, Exempt Organizations

Director, Government Entities

Director, Customer Account Services

Director, Business Systems Planning

Director, Research & Analysis

Director, Communications & Liaison

Director, Finance

Director, Human Resources

Director, Planning

EEOD Program Manager

Wage & Investment, 401 W Peachtree Street, Atlanta, GA

Director, Earned Income Tax Credit and Health Coverage Tax Credit

Director, Customer Account Services Consolidation

Director, Strategy & Finance

Director, EEO & Diversity

Director, Business Systems Planning

Director, Human Capital

Director, Customer Assistance Relationships and Education

Director, Customer Account Services

Director, Compliance



Health Care Tax Credit (HCTC) office locations:

Production System--HCTC Qwest, 22810 International Dr., Sterling, VA

Customer Contact Center--HCTC Affina, 131 Tower Park Drive, Suite 300, Waterloo, IA

HCTC Delivery Center--HCTC Accenture, 15115 Park Row, Houston, TX

HCTC Program Office--HCTC IRS, 1750 Pennsylvania Ave, 2nd Floor, Washington, DC

Criminal Investigation

Director, Operations Policy and Support

Director, Field Operations

Director, Strategy

Director, Refund Crimes

Director, Communications and Education

Director, EEO & Diversity

CI Directors of Field Operations:

North Atlantic, 600 Arch Street, Philadelphia, PA

Mid-Atlantic, 31 Hopkins Plaza, Baltimore, MD

Southeast, 401 West Peachtree Avenue, Atlanta, GA

Central, 2001 Butterfield Road, Downers Grove, IL

Midstates, 4050 Alpha Road, Farmers Branch, TX

Pacific, 24000 Avila Road, Laguna Niguel, CA

Automated Criminal Investigation Office, 7940 Kentucky Drive, Florence, KY

Operations Support Office Locations:

Director, Information Technology

Director, Stakeholder Management

Director, Information Security

Director, Return Preparer Office

Associate CIO, Management

Associate CIO, Business Systems Modernization

Associate CIO, Information Technology Services

Associate CIO, Enterprise Services

Computing Centers:

Martinsburg Computing Center, Martinsburg, WV

Detroit Computing Center, 985 Michigan Ave., Detroit, MI

#### Finance Office

Associate CFO for Performance Budgeting

Associate CFO for Revenue Financial Management

Associate CFO for Internal Financial Management

Director, Assistance and Review

#### Human Capital Office

Director, Executive Services

Director, Leadership and Education

Director, Organizational Change Program Office

Director, Field Personnel Services

Director, Personnel Policy

Director, Planning and Measures

Director, Program Management Office

Director, Talent and Technology Management

Director, Workforce Relations

Agency-Wide Shared Services

Director, Real Estate and Facilities Management, 2221 South Clark Street, Arlington, VA

Director, Procurement

Director, EEO & Diversity, Field Services

Director, Competitive Sourcing Program

Director, Employee Support Services, 290 Broadway, New York, NY

Director, Assurance Programs

Director, Emergency Management Programs

Director, Certification, Testing, Evaluation and Assessment

Director, Modernization and Systems Security Engineering

Director, Personnel Security, 5 Spiral Drive, Suite 2, Florence, KY

Chief Counsel System Locations:

The offices of the Chief Counsel for the Internal Revenue Service are located at: 1111

Constitution Avenue, NW., Washington, DC. Offices at this address include:

Chief Counsel

Deputy Chief Counsel (Operations)

Deputy Chief Counsel (Technical)

Special Counsel to the National Taxpayer Advocate

Associate Chief Counsel (Corporate), (Financial Institutions & Products), (Finance & Management), (General Legal Services), (International), (Income Tax & Accounting), (Procedure & Administration), and (Passthroughs & Special Industries)

Associate Chief Counsel/Division Counsel (Criminal Tax), and (Tax Exempt & Government Entities)

Division Counsel (Large Business & International)

Division Counsel (Wage & Investment)

Division Counsel (Small Business/Self-Employed)

#### Addresses of Chief Counsel and Area Counsel Offices

National Office: 1111 Constitution Avenue, NW., Washington, DC.

Offices at this address: Office of the Chief Counsel; Offices of the Deputy Chief Counsel; Offices of the Associate Chief Counsel (Corporate), (Financial Institutions & Products), (Finance & Management), (General Legal Services), (International), (Income Tax & Accounting), (Procedure & Administration), and (Passthroughs & Special Industries); Office of the Special Counsel to the National Taxpayer Advocate; Offices of the Division Counsel/Associate Chief Counsel (Criminal Tax), and (Tax Exempt & Government Entities); Offices of the Division Counsel (Large Business & International) and (Wage & Investment).

Division Counsel (Small Business/Self-Employed) National Office, 5000 Ellin Road, Lanham, MD.

#### Area Counsel Offices (Alphabetical by State)

Various components of Chief Counsel may have offices at the same Area Counsel office location. The abbreviations following each address indicate the Chief Counsel divisions having offices at that location. The abbreviations represent the following offices:

CT--Office of the Division Counsel/Associate Chief Counsel (Criminal Tax)

GLS--Office of the Associate Chief Counsel (General Legal Services)

LB&I-- Office of the Division Counsel (Large Business & International)

SB/SE--Office of the Division Counsel (Small Business/Self-Employed)

TE/GE--Office of the Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities)

Note: Matters involving taxpayers falling under the jurisdiction of the Office of Division Counsel (Wage & Investment) are coordinated by area SB/SE offices.

801 Tom Martin Drive, Birmingham, AL. (SB/SE)

4041 N. Central Ave., Phoenix, AZ. (CT, LB&I, SB/SE)

Chet Holifield Building, 24000 Avila Road, Laguna Niguel, CA. (LB&I,SB/SE)

Federal Building, 300 N. Los Angeles Street, Los Angeles, CA. (CT, LB&I , SB/SE, TE/GE)

1301 Clay Street, Oakland, CA. ( LB&I )

4330 Watt Avenue, Sacramento, CA. (SB/SB)

701 B Street, San Diego, CA. (CT, LB&I, SB/SE)

100 First Street, San Francisco, CA. (CT, GLS, LB&I, SB/SE)

55 South Market Street, San Jose, CA. (LB&I, SB/SE)

950 Hampshire Road, East Pavilion, Thousand Oaks, CA. (SB/SE, TE/GE)

333 East River Drive, Commerce Center One, Hartford, CT. (CT, LB&I, SB/SE)

600 17th Street, Denver, CO. (CT, LB&I, SB/SE, TE/GE)

455 Massachusetts Ave. NW, Washington, D.C. (LB&I, SB/SE)

Federal Office Building, 400 West Bay Street, Jacksonville, FL. (CT, LB&I, SB/SE)

1000 South Pine Island Road, Plantation, FL. (CT, LB&I, SB/SE)

Federal Office Building, 51 S.W. First Avenue, Miami, FL. (CT, LB&I, SB/SE)

401 West Peachtree Street, NW., Atlanta, GA. (CT, GLS, LB&I, SB/SE)

PJKK Federal Building, 300 Ala Moana Boulevard, Honolulu, HI. (SB/SE)

200 West Adams Street, Chicago, IL. (CT, GLS, LB&I, SB/SE, TE/GE)

1901 Butterfield Road, Downers Grove, IL. (LB&I)

Minton-Capehart Federal Building, 575 N. Pennsylvania Street, Indianapolis, IN. (CT, SB/SE)

462 S. Fourth Street, Louisville, KY. (CT, SB/SE)

F. Edward Hebert Federal Building, 600 South Maestri Place, New Orleans, LA. (CT, SB/SE)

31 Hopkins Plaza, Baltimore, MD. (SB/SE, TE/GE)

10 Causeway Street, Boston, MA. (CT, LB&I, SB/SE)

500 Woodward Avenue, Detroit, MI. (CT, LB&I, SB/SE)

380 Jackson Street, St. Paul, MN. (CT, LB&I, SB/SE)

2345 Grand Boulevard, Kansas City, MO. (LB&I, SB/SE)

1222 Spruce Street, St. Louis, MO. (CT, SB/SE)

The Roman L. Hruska U.S. Courthouse, 111 South 18th Plaza, Omaha, NE. (SB/SE)

110 City Parkway, Las Vegas, NV. (CT, SB/SE)

Metro Park Office Complex, 111 Wood Avenue, South, Iselin, NJ. (LB&I)

One Newark Center, Newark, NJ. (CT, LB&I, SB/SE)

300 Pearl Street, Olympic Towers, Buffalo, NY. (CT, LB&I, SB/SE)

33 Maiden Lane, New York, NY. (CT, GLS, LB&I, SB/SE)

1600 Stewart Avenue, Westbury, NY. (CT, LB&I, SB/SE, TE/GE)

320 Federal Place, Greensboro, NC. (CT, LB&I, SB/SE)

312 Elm Street, Cincinnati, OH. (CT, LB&I, SB/SE)

One Cleveland Center, 1375 East Ninth Street, Cleveland, OH. (CT, SB/SE)

55 North Robinson Street, Oklahoma City, OK. (LB&I, SB/SE)

620 S.W. Main Street, Portland, OR. (CT, SB/SE)

701 Market Street, Philadelphia, PA. (CT, LB&I, SB/SE)

Liberty Center, 1000 Liberty Avenue, Pittsburgh, PA. (LB&I, SB/SE)

810 Broadway, Nashville, TN. (LB&I, SB/SE)

300 East Eighth Street, Austin, TX. (CT, SB/SE)

4050 Alpha Road, Dallas, TX. (CT, GLS, LB&I, SB/SE, TE/GE)

8701 South Gessner Street, Houston, TS. (CT, LB&I, SB/SE)

1919 Smith Street, Houston, TS. (LB&I)

150 Social Hall Avenue, Salt Lake City, UT. (SB/SE)

400 North 8th Street, Richmond, VA. (CT, LB&I, SB/SE)

Federal Building, 915 Second Avenue, Seattle, WA. (LB&I, SB/SE)

211 West Wisconsin Avenue, Milwaukee, WI. (LB&I, SB/SE).

BILLING CODE 4830-01-P

[FR Doc. 2012-19325 Filed 08/09/2012 at 8:45 am; Publication Date: 08/10/2012]